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Erasmus + Circular Four: School and University Partnership for Peer Communities of Learners (SUP4PCL): Annexes to your agreements

1 message

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Wed, Feb 22, 2017 at 12:02 PM

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Dear Friends and Colleagues

Looks like many circulars are coming your way these days as we near our Kick off meeting. This particular one is a prelude to your individual contracts which we are finalizing and will be sent you individually for signature. I am attaching some generic annexes that should go along each of your contracts and should help and guide you all during the course of our partnership. The annexes attached are:

1. General Conditions
2. Guidelines for the use of the grants
3. Model technical report
4. Model Financial Statement
5. Various templates and formats








Looking forward to our meeting

Malak

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7 attachments

-  **ANNEX II - GENERAL CONDITIONS.pdf**
1189K
-  **Annex VII - guidelines_for_the_use_of_the_grant_-_cbhe_version_8.12.16_0-1.pdf**
661K
-  **Annex_V_-_cbhe_2016_-_technical_implementation_report.doc**
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ANNEX II
GENERAL CONDITIONS

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PART A – LEGAL AND ADMINISTRATIVE PROVISIONS

ARTICLE II.1 – GENERAL OBLIGATIONS AND ROLES OF THE BENEFICIARIES

II.1.1 General obligations and role of the beneficiaries

The beneficiaries shall:

- (a) be jointly and severally responsible for carrying out the action in accordance with the terms and conditions of the Agreement;
- (b) be responsible for complying with any legal obligations incumbent on them jointly or individually;
- (c) make appropriate internal arrangements for the proper implementation of the action, consistent with the provisions of this Agreement; where provided for in the Special Conditions, those arrangements shall take the form of an internal co-operation agreement between the beneficiaries.

II.1.2 General obligations and role of each beneficiary

Each beneficiary shall:

- (a) inform the coordinator immediately of any change likely to affect or delay the implementation of the action of which the beneficiary is aware;
- (b) inform the coordinator immediately of any change in its legal, financial, technical, organisational or ownership situation or of its affiliated entities and of any change in its name, address or legal representative or of its affiliated entities;
- (c) submit in due time to the coordinator:
 - (i) the data needed to draw up the reports, financial statements and other documents provided for in the Agreement;
 - (ii) all the necessary documents in the event of audits, checks or evaluation in accordance with Article II.27;
 - (iii) any other information to be provided to the Agency according to the Agreement, except where the Agreement requires that such information is submitted directly by the beneficiary to the Agency.

II.1.3 General obligations and role of the coordinator

The coordinator shall:

- (a) monitor that the action is implemented in accordance with the Agreement;
- (b) be the intermediary for all communications between the beneficiaries and the Agency, except where provided otherwise in the Agreement, and, in particular, the coordinator shall:
 - (i) immediately provide the Agency with the information related to any change in the name, address, legal representative as well as in the legal, financial, technical, organisational or ownership situation of any of the beneficiaries or of its affiliated entities or to any event likely to affect or delay the implementation of the action, of which the coordinator is aware;



- (ii) bear responsibility for supplying all documents and information to the Agency which may be required under the Agreement, except where provided otherwise in the Agreement; where information is required from the other beneficiaries, the coordinator shall bear responsibility for obtaining and verifying this information before passing it on to the Agency;
- (c) make the appropriate arrangements for providing any financial guarantees required under the Agreement;
- (d) establish the requests for payment in accordance with the Agreement;
- (e) where it is designated as the sole recipient of payments on behalf of all of the beneficiaries, ensure that all the appropriate payments are made to the other beneficiaries without unjustified delay;
- (f) bear responsibility for providing all the necessary documents in the event of checks and audits initiated before the payment of the balance, and in the event of evaluation in accordance with Article II.27;
- (g) transfer to the beneficiaries, without delay, any document relating to the action or the grant.

The coordinator shall not subcontract any part of its tasks to the other beneficiaries or to any other party.

ARTICLE II.2 – COMMUNICATIONS BETWEEN THE PARTIES

II.2.1 Form and means of communications

Any communication relating to the Agreement or to its implementation shall be made in writing (in paper or electronic form), shall bear the number of the Agreement and shall be made using the communication details identified in Article I.6.

Electronic communications shall be confirmed by an original signed paper version of that communication if requested by any of the parties provided that this request is submitted without unjustified delay. The sender shall send the original signed paper version without unjustified delay.

Formal notifications shall be made by registered mail with return receipt or equivalent, or by equivalent electronic means.

II.2.2 Date of communications

Any communication is deemed to have been made when it is received by the receiving party, unless the agreement refers to the date when the communication was sent.

Electronic communication is deemed to have been received by the receiving party on the day of successful dispatch of that communication, provided that it is sent to the addressees listed in Article I.6. Dispatch shall be deemed unsuccessful if the sending party receives a message of non-delivery. In this case, the sending party shall immediately send again such communication to any of the other addresses listed in Article I.6. In case of unsuccessful dispatch, the sending party shall not be held in breach of its obligation to send such communication within a specified deadline.

Mail sent to the Agency using the postal services is considered to have been received by the Agency on the date on which it is registered by the department identified in Article I.6.2.

Formal notifications made by registered mail with return receipt or equivalent, or by equivalent electronic means, shall be considered to have been received by the receiving party on the date of receipt indicated on the return receipt or equivalent.

ARTICLE II.3 – LIABILITY FOR DAMAGES

- II.3.1** The Agency shall not be held liable for any damage caused or sustained by any of the beneficiaries, including any damage caused to third parties as a consequence of or during the implementation of the action.
- II.3.2** Except in cases of force majeure, the beneficiaries shall compensate the Agency for any damage sustained by it as a result of the implementation of the action or because the action was not implemented or implemented poorly, partially or late.

ARTICLE II.4 - CONFLICT OF INTERESTS

- II.4.1** The beneficiaries shall take all necessary measures to prevent any situation where the impartial and objective implementation of the Agreement is compromised for reasons involving economic interest, political or national affinity, family or emotional ties or any other shared interest ("conflict of interests").
- II.4.2** Any situation constituting or likely to lead to a conflict of interests during the implementation of the Agreement shall be notified to the Agency, in writing, without delay. The beneficiaries shall immediately take all the necessary steps to rectify this situation. The Agency reserves the right to verify that the measures taken are appropriate and may require additional measures to be taken within a specified deadline.

ARTICLE II.5 – CONFIDENTIALITY

- II.5.1** The Agency and the beneficiaries shall preserve the confidentiality of any information and documents, in any form, which are disclosed in writing or orally in relation to the implementation of the Agreement and which are explicitly indicated in writing as confidential.
- II.5.2** The beneficiaries shall not use confidential information and documents for any reason other than fulfilling their obligations under the Agreement, unless otherwise agreed with the Agency in writing.
- II.5.3** The Agency and the beneficiaries shall be bound by the obligations referred to in Articles II.5.1 and II.5.2 during the implementation of the Agreement and for a period of five years starting from the payment of the balance, unless:
- (a) the party concerned agrees to release the other party from the confidentiality obligations earlier;
 - (b) the confidential information becomes public through other means than in breach of the confidentiality obligation through disclosure by the party bound by that obligation;
 - (c) the disclosure of the confidential information is required by law.

ARTICLE II.6 – PROCESSING OF PERSONAL DATA

II.6.1 Processing of personal data by the Agency

Any personal data included in the Agreement shall be processed by the Agency pursuant to Regulation (EC) No 45/2001 of the European Parliament and of the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the Community institutions and bodies and on the free movement of such data.



Such data shall be processed by the data controller identified in Article I.6.1 solely for the purposes of the implementation, management and monitoring of the Agreement, without prejudice to possible transmission to the bodies charged with the monitoring or inspection tasks in application of Union law.

The beneficiaries shall have the right of access to their personal data and the right to rectify any such data. Should the beneficiaries have any queries concerning the processing of their personal data, they shall address them to the data controller, identified in Article I.6.1.

The beneficiaries shall have the right of recourse at any time to the European Data Protection Supervisor.

II.6.2 Processing of personal data by the beneficiaries

Where the Agreement requires the processing of personal data by the beneficiaries, the beneficiaries may act only under the supervision of the data controller identified in Article I.6.1, in particular with regard to the purpose of the processing, the categories of data which may be processed, the recipients of the data and the means by which the data subject may exercise his or her rights.

The access to data that the beneficiaries grant to their personnel shall be limited to the extent strictly necessary for the implementation, management and monitoring of the Agreement.

The beneficiaries undertake to adopt appropriate technical and organisational security measures having regard to the risks inherent in the processing and to the nature of the personal data concerned, in order to:

- (a) prevent any unauthorised person from gaining access to computer systems processing personal data, and especially:
 - (i) unauthorised reading, copying, alteration or removal of storage media;
 - (ii) unauthorised data input as well as any unauthorised disclosure, alteration or erasure of stored personal data;
 - (iii) unauthorised persons from using data-processing systems by means of data transmission facilities;
- (b) ensure that authorised users of a data-processing system can access only the personal data to which their access right refers;
- (c) record which personal data have been communicated, when and to whom;
- (d) ensure that personal data being processed on behalf of third parties can be processed only in the manner prescribed by the Agency;
- (e) ensure that, during communication of personal data and transport of storage media, the data cannot be read, copied or erased without authorisation;
- (f) design their organisational structure in such a way that it meets data protection requirements.

ARTICLE II.7 – VISIBILITY OF UNION FUNDING

II.7.1 Information on Union funding and use of European Union emblem

Unless the Agency requests or agrees otherwise, any communication or publication related to the action, made by the beneficiaries jointly or individually, including at conferences, seminars or in any information or promotional materials (such as brochures, leaflets, posters, presentations, etc.), shall indicate that the action has received funding from the Union and shall display the European Union emblem.

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

The obligation to display the European Union emblem does not confer to the beneficiaries a right of exclusive use. The beneficiaries shall not appropriate the European Union emblem or any similar trademark or logo, either by registration or by any other means.

For the purposes of the first, second and third subparagraphs and under the conditions specified therein, the beneficiaries are exempted from the obligation to obtain prior permission from the Agency to use the European Union emblem.

II.7.2 Disclaimers excluding Agency and Commission responsibility

Any communication or publication related to the action, made by the beneficiaries jointly or individually in any form and using any means, shall indicate that it reflects only the author's view and that the Agency and the Commission are not responsible for any use that may be made of the information it contains.

ARTICLE II.8 – PRE-EXISTING RIGHTS AND OWNERSHIP AND USE OF THE RESULTS (INCLUDING INTELLECTUAL AND INDUSTRIAL PROPERTY RIGHTS)

II.8.1 Ownership of the results by the beneficiaries

Unless stipulated otherwise in the Agreement, ownership of the results of the action, including industrial and intellectual property rights, and of the reports and other documents relating to it, shall be vested in the beneficiaries.

II.8.2 Pre-existing industrial and intellectual property rights

Where industrial and intellectual property rights, including rights of third parties, exist prior to the conclusion of the Agreement, the beneficiaries shall establish a list which shall specify all rights of ownership and use of the pre-existing industrial and intellectual property rights and disclose it to the Agency at the latest before the commencement of implementation.

The beneficiaries shall ensure that they or their affiliated entities have all the rights to use any pre-existing industrial and intellectual property rights during the implementation of the Agreement.

II.8.3 Rights of use of the results and of pre-existing rights by the Agency and/or the Union

Without prejudice to Articles II.1.1, II.3 and II.8.1, the beneficiaries grant the Agency and/or the Union the right to use the results of the action for the following purposes:

- (a) use for its own purposes, and in particular, making available to persons working for the Agency, the Union institutions, agencies and bodies and to Member States' institutions, as well as, copying and reproducing in whole or in part and in unlimited number of copies;



- (b) distribution to the public, and in particular, publication in hard copies and in electronic or digital format, publication on the internet, including on the Europa website, as a downloadable or non-downloadable file, broadcasting by any kind of technique of transmission, public display or presentation, communication through press information services, inclusion in widely accessible databases or indexes;
- (c) translation;
- (d) giving access upon individual requests without the right to reproduce or exploit, as provided for by Regulation (EC) No 1049/2001 of the European Parliament and of the Council of 30 May 2001 regarding public access to European Parliament, Council and Commission documents;
- (e) storage in paper, electronic or other format;
- (f) archiving in line with the document management rules applicable to the Agency and/or the Commission;
- (g) rights to authorise or sub-licence the modes of exploitation set out in points (b) and (c) to third parties.

Additional rights of use for the Agency and/or the Union may be provided for in the Special Conditions.

The beneficiaries shall warrant that the Agency and/or the Union has the right to use any pre-existing industrial and intellectual property rights, which have been included in the results of the action. Unless specified otherwise in the Special Conditions, those pre-existing rights shall be used for the same purposes and under the same conditions applicable to the rights of use of the results of the action.

Information about the copyright owner shall be inserted when the result is divulged by the Agency and/or the Union. The copyright information shall read: "© – year – name of the copyright owner. All rights reserved. Licenced to the European Union under conditions."

ARTICLE II.9 – AWARD OF CONTRACTS NECESSARY FOR THE IMPLEMENTATION OF THE ACTION

II.9.1 Where the implementation of the action requires the procurement of goods, works or services, the beneficiaries shall award the contract to the tender offering best value for money or, as appropriate, to the tender offering the lowest price. In doing so, they shall avoid any conflict of interests.

Beneficiaries acting in their capacity of contracting authorities within the meaning of Directive 2004/18/EC of the European Parliament and of the Council of 31 March 2004 on the coordination of procedures for the award of public work contracts, public supply contracts and public service contracts or contracting entities within the meaning of Directive 2004/17/EC of the European Parliament and of the Council of 31 March 2004 coordinating the procurement procedures of entities operating in the water, energy, transport and postal services sectors shall abide by the applicable national public procurement rules.

II.9.2 The beneficiaries shall retain sole responsibility for carrying out the action and for compliance with the provisions of the Agreement. The beneficiaries shall ensure that any procurement contract contains provisions stipulating that the contractor has no rights vis-à-vis the Agency under the Agreement.

II.9.3 The beneficiaries shall ensure that the conditions applicable to them under Articles II.3, II.4, II.5, II.8 and II.27 are also applicable to the contractor.

ARTICLE II.10 – SUBCONTRACTING OF TASKS FORMING PART OF THE ACTION

- II.10.1** A "subcontract" is a procurement contract within the meaning of Article II.9, which covers the implementation by a third party of tasks forming part of the action as described in Annex I.
- II.10.2** Beneficiaries may subcontract tasks forming part of the action, provided that, in addition to the conditions specified in Article II.9 and the Special Conditions, the following conditions are complied with:
- (a) subcontracting only covers the implementation of a limited part of the action;
 - (b) recourse to subcontracting is justified having regard to the nature of the action and what is necessary for its implementation;
 - (c) the estimated costs of the subcontracting are clearly identifiable in the estimated budget set out in Annex III;
 - (d) any recourse to subcontracting, if not provided for in Annex I, is communicated by the coordinator and approved by the Agency without prejudice to Article II.12.2;
 - (e) the beneficiaries ensure that the conditions applicable to them under Article II.7 are also applicable to the subcontractor.

ARTICLE II.11 - FINANCIAL SUPPORT TO THIRD PARTIES

- II.11.1** Where the implementation of the action requires giving financial support to third parties, the beneficiaries shall give such financial support in accordance with the conditions specified in Annex I, which shall at least contain:
- (a) the maximum amount of financial support, which shall not exceed EUR 60 000 for each third party except where the financial support is the primary aim of the action as specified in Annex I;
 - (b) the criteria for determining the exact amount of the financial support;
 - (c) the different types of activity that may receive financial support, on the basis of a fixed list;
 - (d) the definition of the persons or categories of persons which may receive financial support;
 - (e) the criteria for giving the financial support.
- II.11.2** By way of derogation from Article II.11.1, in case the financial support takes the form of a prize, the beneficiaries shall give such financial support in accordance with the conditions specified in Annex I, which shall at least contain:
- (a) the conditions for participation;
 - (b) the award criteria;
 - (c) the amount of the prize;
 - (d) the payment arrangements.

II.11.3 The beneficiaries shall ensure that the conditions applicable to them under Articles II.3, II.4, II.5, II.7, II.8 and II.27 are also applicable to the third parties receiving financial support.

ARTICLE II.12 – AMENDMENTS TO THE AGREEMENT

II.12.1 Any amendment to the Agreement shall be made in writing.

II.12.2 An amendment may not have the purpose or the effect of making changes to the Agreement which would call into question the decision awarding the grant or be contrary to the equal treatment of applicants.

II.12.3 Any request for amendment shall be duly justified and shall be sent to the other party in due time before it is due to take effect, and in any case one month before the end of the period set out in Article I.2.2, except in cases duly substantiated by the party requesting the amendment and accepted by the other party.

II.12.4 A request for amendment on behalf of the beneficiaries shall be submitted by the coordinator. If a change of coordinator is requested without its agreement, the request shall be submitted by all other beneficiaries.

II.12.5 Amendments shall enter into force on the date on which the last party signs or on the date of approval of the request for amendment.

Amendments shall take effect on a date agreed by the parties or, in the absence of such an agreed date, on the date on which the amendment enters into force.

ARTICLE II.13 – ASSIGNMENT OF CLAIMS FOR PAYMENTS TO THIRD PARTIES

II.13.1 Claims for payments of the beneficiaries against the Agency may not be assigned to third parties, except in duly justified cases where the situation warrants it.

The assignment shall only be enforceable against the Agency if it has accepted the assignment on the basis of a written and reasoned request to that effect made by the coordinator on behalf of the beneficiaries. In the absence of such acceptance, or in the event of failure to observe the terms thereof, the assignment shall have no effect on the Agency.

II.13.2 In no circumstances shall such an assignment release the beneficiaries from their obligations towards the Agency.

ARTICLE II.14 – FORCE MAJEURE

II.14.1 "*Force majeure*" shall mean any unforeseeable exceptional situation or event beyond the parties' control, which prevents either of them from fulfilling any of their obligations under the Agreement, which was not attributable to error or negligence on their part or on the part of subcontractors, affiliated entities or third parties involved in the implementation and which proves to be inevitable in spite of exercising all due diligence. Any default of a service, defect in equipment or material or delays in making them available, unless they stem directly from a relevant case of force majeure, as well as labour disputes, strikes or financial difficulties cannot be invoked as *force majeure*.

II.14.2 A party faced with *force majeure* shall formally notify the other party without delay, stating the nature, likely duration and foreseeable effects.

II.14.3 The parties shall take the necessary measures to limit any damage due to *force majeure*. They shall do their best to resume the implementation of the action as soon as possible.

II.14.4 The party faced with *force majeure* shall not be held to be in breach of its obligations under the Agreement if it has been prevented from fulfilling them by *force majeure*.



ARTICLE II.15 – SUSPENSION OF THE IMPLEMENTATION OF THE ACTION**II.15.1 Suspension of the implementation by the beneficiaries**

The coordinator, on behalf of the beneficiaries, may suspend the implementation of the action or any part thereof, if exceptional circumstances make such implementation impossible or excessively difficult, in particular in the event of *force majeure*. The coordinator shall inform the Agency without delay, giving all the necessary reasons and details and the foreseeable date of resumption.

Unless the Agreement or the participation of a beneficiary is terminated in accordance with Article II.16.1, II.16.2 or points (c) or (d) of Article II.16.3.1, the coordinator shall, once the circumstances allow resuming the implementation of the action, inform the Agency immediately and present a request for amendment of the Agreement as provided for in Article II.15.3.

II.15.2 Suspension of the implementation by the Agency

II.15.2.1 The Agency may suspend the implementation of the action or any part thereof:

- (a) if the Agency has evidence that a beneficiary has committed substantial errors, irregularities or fraud in the award procedure or in the implementation of the Agreement or if a beneficiary fails to comply with its obligations under the Agreement;
- (b) if the Agency has evidence that a beneficiary has committed systemic or recurrent errors, irregularities, fraud or breach of obligations under other grants funded by the Union or the European Atomic Energy Community which were awarded to that beneficiary under similar conditions, provided that those errors, irregularities, fraud or breach of obligations have a material impact on this grant; or
- (c) if the Agency suspects substantial errors, irregularities, fraud or breach of obligations committed by a beneficiary in the award procedure or in the implementation of the Agreement and needs to verify whether they have actually occurred.

II.15.2.2 Before suspending the implementation the Agency shall formally notify the coordinator of its intention to suspend, specifying the reasons thereof, and, in the cases referred to in points (a) and (b) of Article II.15.2.1, the necessary conditions for resuming the implementation. The coordinator shall be invited to submit observations on behalf of all beneficiaries within 30 calendar days from receipt of this notification.

If, after examination of the observations submitted by the coordinator, the Agency decides to stop the suspension procedure, it shall formally notify the coordinator thereof.

If no observations have been submitted or if, despite the observations submitted by the coordinator, the Agency decides to pursue the suspension procedure, it may suspend the implementation by formally notifying the coordinator thereof, specifying the reasons for the suspension and, in the cases referred to in points (a) and (b) of Article II.15.2.1, the definitive conditions for resuming the implementation or, in the case referred to in point (c) of Article II.15.2.1, the indicative date of completion of the necessary verification.

The coordinator shall inform the other beneficiaries immediately. The suspension shall take effect five calendar days after the receipt of the notification by the coordinator or on a later date, where the notification so provides.

In order to resume the implementation, the beneficiaries shall endeavour to meet the notified conditions as soon as possible and shall inform the Agency of any progress made in this respect.



Unless the Agreement or the participation of a beneficiary is terminated in accordance with Articles II.16.1, II.16.2 or points (c), (i) or (j) of Article II.16.3.1, the Agency shall, as soon as it considers that the conditions for resuming the implementation have been met or the necessary verification, including on-the-spot checks, has been carried out, formally notify the coordinator thereof and invite the coordinator to present a request for amendment of the Agreement as provided for in Article II.15.3.

II.15.3 Effects of the suspension

If the implementation of the action can be resumed and the Agreement is not terminated, an amendment to the Agreement shall be made in accordance with Article II.12 in order to establish the date on which the action shall be resumed, to extend the duration of the action and to make any other modifications that may be necessary to adapt the action to the new implementing conditions.

The suspension is deemed lifted as from the date of resumption of the action agreed by the parties in accordance with the first subparagraph. Such a date may be before the date on which the amendment enters into force.

Any costs incurred by the beneficiaries, during the period of suspension, for the implementation of the suspended action or the suspended part thereof, shall not be reimbursed or covered by the grant.

The right of the Agency to suspend the implementation is without prejudice to its right to terminate the Agreement or the participation of a beneficiary in accordance with Article II.16.3 and its right to reduce the grant or recover amounts unduly paid in accordance with Articles II.25.4 and II.26.

Neither party shall be entitled to claim compensation on account of a suspension by the other party.

ARTICLE II.16 – TERMINATION OF THE AGREEMENT

II.16.1 Termination of the Agreement by the coordinator

In duly justified cases, the coordinator, on behalf of all beneficiaries, may terminate the Agreement by formally notifying the Agency thereof, stating clearly the reasons and specifying the date on which the termination shall take effect. The notification shall be sent before the termination is due to take effect.

If no reasons are given or if the Agency considers that the reasons exposed cannot justify the termination, it shall formally notify the coordinator, specifying the grounds thereof, and the Agreement shall be deemed to have been terminated improperly, with the consequences set out in the fourth subparagraph of Article II.16.4.

II.16.2 Termination of the participation of one or more beneficiaries by the coordinator

In duly justified cases, the participation of any one or several beneficiaries in the Agreement may be terminated by the coordinator, acting on request of that beneficiary or those beneficiaries, or on behalf of all the other beneficiaries. When notifying such termination to the Agency, the coordinator shall include the reasons for the termination of the participation, the opinion of the beneficiary or beneficiaries the participation of which is terminated, the date on which the termination shall take effect and the proposal of the remaining beneficiaries relating to the reallocation of the tasks of that beneficiary or those beneficiaries or, where relevant, to the nomination of one or more replacements which shall succeed that beneficiary or those beneficiaries in all their rights and obligations under the Agreement. The notification shall be sent before the termination is due to take effect.

If no reasons are given or if the Agency considers that the reasons exposed cannot justify the termination, it shall formally notify the coordinator, specifying the grounds thereof, and the participation shall be deemed to have been terminated improperly, with the consequences set out in the fourth subparagraph of Article II.16.4.

Without prejudice to Article II.12.2, an amendment to the Agreement shall be made, in order to introduce the necessary modifications.

II.16.3 Termination of the Agreement or the participation of one or more beneficiaries by the Agency

II.16.3.1 The Agency may decide to terminate the Agreement or the participation of any one or several beneficiaries participating in the action, in the following circumstances:

- (a) if a change to the beneficiary's legal, financial, technical, organisational or ownership situation is likely to affect the implementation of the Agreement substantially or calls into question the decision to award the grant;
- (b) if, following the termination of the participation of any one or several beneficiaries, the necessary modifications to the Agreement would call into question the decision awarding the grant or would result in unequal treatment of applicants;
- (c) if the beneficiaries do not implement the action as specified in Annex I or if a beneficiary fails to comply with another substantial obligation incumbent on it under the terms of the Agreement;
- (d) in the event of *force majeure*, notified in accordance with Article II.14, or in the event of suspension by the coordinator as a result of exceptional circumstances, notified in accordance with Article II.15, where resuming the implementation is impossible or where the necessary modifications to the Agreement would call into question the decision awarding the grant or would result in unequal treatment of applicants;
- (e) if a beneficiary is declared bankrupt, is being wound up, is having its affairs administered by the courts, has entered into an arrangement with creditors, has suspended business activities, is the subject of any other similar proceedings concerning those matters, or is in an analogous situation arising from a similar procedure provided for in national legislation or regulations;
- (f) if a beneficiary or any related person, as defined in the second subparagraph, have been found guilty of professional misconduct proven by any means;
- (g) if a beneficiary is not in compliance with its obligations relating to the payment of social security contributions or the payment of taxes in accordance with the legal provisions of the country in which it is established or in which the action is implemented;
- (h) if the Agency has evidence that a beneficiary or any related person, as defined in the second subparagraph, have committed fraud, corruption, or are involved in a criminal organisation, money laundering or any other illegal activity detrimental to the Union's financial interests;



- (i) if the Agency has evidence that a beneficiary or any related person, as defined in the second subparagraph, have committed substantial errors, irregularities or fraud in the award procedure or in the implementation of the Agreement, including in the event of submission of false information or failure to submit required information in order to obtain the grant provided for in the Agreement; or
- (j) if the Agency has evidence that a beneficiary has committed systemic or recurrent errors, irregularities, fraud or breach of obligations under other grants funded by the Union or the European Atomic Energy Community which were awarded to that beneficiary under similar conditions, provided that those errors, irregularities, fraud or breach of obligations have a material impact on this grant.

For the purposes of points (f), (h) and (i), "any related person" shall mean any natural person which has the power to represent the beneficiary or to take decisions on its behalf.

II.16.3.2 Before terminating the Agreement or the participation of any one or several beneficiaries, the Agency shall formally notify the coordinator and, as may be the case, the beneficiary(ies) concerned of its intention to terminate, specifying the reasons thereof and inviting the coordinator, within 45 calendar days from receipt of the notification, to submit observations on behalf of all beneficiaries and, in the case of point (c) of Article II.16.3.1, to inform the Agency about the measures taken to ensure that the beneficiaries continue to fulfil their obligations under the Agreement.

If, after examination of the observations submitted by the coordinator, the Agency decides to stop the termination procedure, it shall formally notify the coordinator thereof.

If no observations have been submitted or if, despite the observations submitted by the coordinator, the Agency decides to pursue the termination procedure, it may terminate the Agreement or the participation of any one or several beneficiaries by formally notifying the coordinator thereof, specifying the reasons for the termination.

In the cases referred to in points (a), (b), (c), (e) and (g) of Article II.16.3.1, the formal notification shall specify the date on which the termination takes effect. In the cases referred to in points (d), (f), (h), (i) and (j) of Article II.16.3.1, the termination shall take effect on the day following the date on which the formal notification was received by the coordinator.

II.16.4 Effects of termination

Where the Agreement is terminated, payments by the Agency shall be limited to the amount determined in accordance with Article II.25 on the basis of the eligible costs incurred by the beneficiaries and the actual level of implementation of the action on the date when the termination takes effect. Costs relating to current commitments, which are not due for execution until after the termination, shall not be taken into account. The coordinator shall have 60 days from the date when the termination of the Agreement takes effect, as provided for in Articles II.16.1 and II.16.3.2, to produce a request for payment of the balance in accordance with Article II.23.2. If no request for payment of the balance is received within this time limit, the Agency shall not reimburse or cover any costs which are not included in a financial statement approved by it or which are not justified in a technical report approved by it. In accordance with Article II.26, the Agency shall recover any amount already paid, if its use is not substantiated by the technical reports and, where applicable, by the financial statements approved by the Agency.

Where the participation of a beneficiary is terminated, the beneficiary concerned shall submit to the coordinator a technical report and, where applicable, a financial statement covering the period from the end of the last reporting period according to Article I.4 for which a report has been submitted to the Agency to the date on which the termination takes effect. The technical report and the financial statement shall be submitted in due time to allow the coordinator to draw up the corresponding payment request. Only those costs incurred by the beneficiary concerned up to the date when termination of its participation takes effect shall be reimbursed or covered by the grant. Costs relating to current commitments, which were not due for execution until after the termination, shall not be taken into account. The request for payment for the beneficiary concerned shall be included in the next payment request submitted by the coordinator in accordance with the schedule laid down in Article I.4.

Where the Agency, in accordance with point (c) of Article II.16.3.1, is terminating the Agreement on the grounds that the coordinator has failed to produce the request for payment and, after a reminder, has still not complied with this obligation within the deadline set out in Article II.23.3, the first subparagraph shall apply, subject to the following:

- (a) there shall be no additional time period from the date when the termination of the Agreement takes effect for the coordinator to produce a request for payment of the balance in accordance with Article II.23.2; and
- (b) the Agency shall not reimburse or cover any costs incurred by the beneficiaries up to the date of termination or up to the end of the period set out in Article I.2.2, whichever is the earlier, which are not included in a financial statement approved by it or which are not justified in a technical report approved by it.

In addition to the first, second and third subparagraphs, where the Agreement or the participation of a beneficiary is terminated improperly by the coordinator within the meaning of Articles II.16.1 and II.16.2, or where the Agreement or the participation of a beneficiary is terminated by the Agency on the grounds set out in points (c), (f), (h), (i) and (j) of Article II.16.3.1, the Agency may also reduce the grant or recover amounts unduly paid in accordance with Articles II.25.4 and II.26, in proportion to the gravity of the failings in question and after allowing the coordinator, and, where relevant, the beneficiaries concerned, to submit their observations.

Neither party shall be entitled to claim compensation on account of a termination by the other party.

ARTICLE II.17 – ADMINISTRATIVE AND FINANCIAL PENALTIES

II.17.1 By virtue of Articles 109 and 131(4) Regulation (EU, EURATOM) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and with due regard to the principle of proportionality, a beneficiary which has committed substantial errors, irregularities or fraud, has made false declarations in supplying required information or has failed to supply such information at the moment of the submission of the application or during the implementation of the grant, or has been found in serious breach of its obligations under the Agreement shall be liable to:

- (a) administrative penalties consisting of exclusion from all contracts and grants financed by the Union budget for a maximum of five years from the date on which the infringement is established and confirmed following a contradictory procedure with the beneficiary; and/or
- (b) financial penalties of 2% to 10% of the value of the contribution the beneficiary concerned is entitled to in accordance with the estimated budget set out in Annex III.



In the event of another infringement within five years following the establishment of the first infringement, the period of exclusion under point (a) may be extended to 10 years and the range of the rate referred to in point (b) may be increased to 4% to 20%.

- II.17.2** The Agency shall formally notify the beneficiary concerned of any decision to apply such penalties.

The Agency is entitled to publish such decision under the conditions and within the limits specified in Article 109(3) of Regulation (EU, EURATOM) No 966/2012.

An action may be brought against such decision before the General Court of the European Union, pursuant to Article 263 Treaty on the Functioning of the European Union ("TFEU").

ARTICLE II.18 – APPLICABLE LAW, SETTLEMENT OF DISPUTES AND ENFORCEABLE DECISION

- II.18.1** The Agreement is governed by the applicable Union law complemented, where necessary, by the law of Belgium.

- II.18.2** Pursuant to Article 272 TFEU, the General Court or, on appeal, the Court of Justice of the European Union, shall have sole jurisdiction to hear any dispute between the Agency and/or the Union and any beneficiary concerning the interpretation, application or validity of this Agreement, if such dispute cannot be settled amicably.

- II.18.3** By virtue of Article 299 TFEU, for the purposes of recoveries within the meaning of Article II.26 or financial penalties, the Commission may adopt an enforceable decision to impose pecuniary obligations on persons other than States. An action may be brought against such decision before the General Court of the European Union pursuant to Article 263 TFEU.



PART B – FINANCIAL PROVISIONS

ARTICLE II.19 – ELIGIBLE COSTS

II.19.1 Conditions for the eligibility of costs

"Eligible costs" of the action are costs actually incurred by the beneficiary which meet the following criteria:

- (a) they are incurred in the period set out in Article I.2.2, with the exception of costs relating to the request for payment of the balance and the corresponding supporting documents referred to in Articles II.23.2 and I.4.1;
- (b) they are indicated in the estimated budget of the action set out in Annex III;
- (c) they are incurred in connection with the action as described in Annex I and are necessary for its implementation;
- (d) 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 with the usual cost accounting practices of the beneficiary;
- (e) they comply with the requirements of applicable tax and social legislation; and
- (f) they are reasonable, justified, and comply with the principle of sound financial management, in particular regarding economy and efficiency.

II.19.2 Eligible direct costs

"Direct costs" of the action are those specific costs which are directly linked to the implementation of the action and can therefore be attributed directly to it. They may not include any indirect costs.

To be eligible, direct costs shall comply with the conditions of eligibility set out in Article II.19.1.

In particular, the following categories of costs are eligible direct costs, provided that they satisfy the conditions of eligibility set out in Article II.19.1 as well as the following conditions:

- (a) the costs of personnel working under an employment contract with the beneficiary or an equivalent appointing act and assigned to the action, comprising actual salaries plus social security contributions and other statutory costs included in the remuneration, provided that these costs are in line with the beneficiary's usual policy on remuneration; those costs may also include additional remunerations, including payments on the basis of supplementary contracts regardless of the nature of those contracts, provided that they are paid in a consistent manner whenever the same kind of work or expertise is required, 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 action concerned were not undertaken;

- (b) costs of travel and related subsistence allowances, provided that these costs are in line with the beneficiary's usual practices on travel and do not exceed the scales approved annually by the Commission;



- (c) the depreciation costs of equipment or other assets (new or second-hand) as recorded in the accounting statements of the beneficiary, provided that the asset has been purchased in accordance with Article II.9 and that it is written off in accordance with the international accounting standards and the usual accounting practices of the beneficiary; the costs of rental or lease of equipment or other assets are also eligible, provided that these costs do not exceed the depreciation costs of similar equipment or assets and are exclusive of any finance fee;

Only the portion of the equipment's depreciation, rental or lease costs corresponding to the period set out in Article I.2.2 and the rate of actual use for the purposes of the action may be taken into account. By way of exception, the Special Conditions may provide for the eligibility of the full cost of purchase of equipment, where justified by the nature of the action and the context of the use of the equipment or assets.

- (d) costs of consumables and supplies, provided that they are purchased in accordance with Article II.9 and are directly assigned to the action;
- (e) costs arising directly from requirements imposed by the Agreement (dissemination of information, specific evaluation of the action, audits, translations, reproduction), including the costs of requested financial guarantees, provided that the corresponding services are purchased in accordance with Article II.9;
- (f) costs entailed by subcontracts within the meaning of Article II.10, provided that the conditions laid down in that Article are met;
- (g) costs of financial support to third parties within the meaning of Article II.11, provided that the conditions laid down in that Article are met;
- (h) duties, taxes and charges paid by the beneficiary, notably value added tax (VAT), provided that they are included in eligible direct costs, and unless specified otherwise in the Agreement.

II.19.3 Eligible indirect costs

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

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

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

II.19.4 Ineligible costs

In addition to any other costs which do not fulfill the conditions set out in Article II.19.1, the following costs shall not be considered eligible:

- (a) return on capital;
- (b) debt and debt service charges;
- (c) provisions for losses or debts;
- (d) interest owed;
- (e) doubtful debts;
- (f) exchange losses;

- (g) costs of transfers from the Agency charged by the bank of a beneficiary;
- (h) costs declared by a beneficiary in the framework of another action receiving a grant financed from the Union budget (including grants awarded by a Member State and financed from the Union budget and grants awarded by other bodies than the Agency for the purpose of implementing the Union budget); in particular, indirect costs shall not be eligible under a grant for an action awarded to a beneficiary which already receives an operating grant financed from the Union budget during the period in question;
- (i) contributions in kind from third parties;
- (j) excessive or reckless expenditure;
- (k) deductible VAT.

ARTICLE II.20 – IDENTIFIABILITY AND VERIFIABILITY OF THE AMOUNTS DECLARED

II.20.1 Reimbursement of actual costs

Where, in accordance with Article I.3(a)(i), the grant takes the form of the reimbursement of actual costs, the beneficiary must declare as eligible costs the costs it actually incurred for the action.

If requested to do so in the context of the checks or audits described in Article II.27, the beneficiary must be able to provide adequate supporting documents to prove the costs declared, such as contracts, invoices and accounting records. In addition, the beneficiary's usual accounting and internal control procedures must permit direct reconciliation of the amounts declared with the amounts recorded in its accounting statements as well as with the amounts indicated in the supporting documents.

II.20.2 Reimbursement of pre-determined unit costs or pre-determined unit contribution

Where, in accordance with Article I.3(a)(ii) or (b), the grant takes the form of the reimbursement of unit costs or of a unit contribution, the beneficiary must declare as eligible costs or as requested contribution the amount obtained by multiplying the amount per unit specified in Article I.3(a)(ii) or (b) by the actual number of units used or produced.

If requested to do so in the context of the checks or audits described in Article II.27, the beneficiary must be able to provide adequate supporting documents to prove the number of units declared. However, the beneficiary does not need to identify the actual eligible costs covered or to provide supporting documents, notably accounting statements, to prove the amount declared per unit.

II.20.3 Reimbursement of pre-determined lump sum costs or pre-determined lump sum contribution

Where, in accordance with Article I.3(a)(iii) or (c), the grant takes the form of the reimbursement of lump sum costs or of a lump sum contribution, the beneficiary must declare as eligible costs or as requested contribution the global amount specified in Article I.3(a)(iii) or (c), subject to the proper implementation of the corresponding tasks or part of the action as described in Annex I.



If requested to do so in the context of the checks or audits described in Article II.27, the beneficiary must be able to provide adequate supporting documents to prove the proper implementation. However, the beneficiary does not need to identify the actual eligible costs covered or to provide supporting documents, notably accounting statements, to prove the amount declared as lump sum.

II.20.4 Reimbursement of pre-determined flat-rate costs or pre-determined flat-rate contribution

Where, in accordance with Article I.3(a)(iv) or (d), the grant takes the form of the reimbursement of flat-rate costs or of a flat-rate contribution, the beneficiary must declare as eligible costs or as requested contribution the amount obtained by applying the flat rate specified in Article I.3(a)(iv) or (d).

If requested to do so in the context of the checks or audits described in Article II.27, the beneficiary must be able to provide adequate supporting documents to prove the eligible costs or requested contribution to which the flat rate applies. However, the beneficiary does not need to identify the actual eligible costs covered or to provide supporting documents, notably accounting statements, for the flat rate applied.

II.20.5 Reimbursement of costs declared on the basis of the beneficiary's usual cost accounting practices

Where, in accordance with Article I.3(a)(v), the grant takes the form of the reimbursement of unit costs declared on the basis of the beneficiary's usual cost accounting practices, the beneficiary must declare as eligible costs the amount obtained by multiplying the amount per unit calculated in accordance with its usual cost accounting practices by the actual number of units used or produced. If requested to do so in the context of the checks or audits described in Article II.27, the beneficiary must be able to provide adequate supporting documents to prove the number of units declared.

Where, in accordance with Article I.3(a)(v), the grant takes the form of the reimbursement of lump sum costs declared on the basis of the beneficiary's usual cost accounting practices, the beneficiary must declare as eligible costs the global amount calculated in accordance with its usual cost accounting practices, subject to the proper implementation of the corresponding tasks or part of the action. If requested to do so in the context of the checks or audits described in Article II.27, the beneficiary must be able to provide adequate supporting documents to prove the proper implementation.

Where, in accordance with Article I.3(a)(v), the grant takes the form of the reimbursement of flat-rate costs declared on the basis of the beneficiary's usual cost accounting practices, the beneficiary must declare as eligible costs the amount obtained by applying the flat rate calculated in accordance with its usual cost accounting practices. If requested to do so in the context of the checks or audits described in Article II.27, the beneficiary must be able to provide adequate supporting documents to prove the eligible costs to which the flat rate applies.

In all three cases provided for in the first, second and third subparagraphs, the beneficiary does not need to identify the actual eligible costs covered, but it must ensure that the cost accounting practices used for the purpose of declaring eligible costs are in compliance with the following conditions:

- (a) the cost accounting practices used constitute its usual cost accounting practices and are applied in a consistent manner, based on objective criteria independent from the source of funding;
- (b) the costs declared can be directly reconciled with the amounts recorded in its general accounts; and

- (c) the categories of costs used for the purpose of determining the costs declared are exclusive of any ineligible cost or costs covered by other forms of grant in accordance with Article I.3.

Where the Special Conditions provide for the possibility for the beneficiary to request the Agency to assess the compliance of its usual cost accounting practices, the beneficiary may submit a request for assessment, which, where required by the Special Conditions, shall be accompanied by a certificate on the compliance of the cost accounting practices ("certificate on the compliance of the cost accounting practices").

The certificate on the compliance of the cost accounting practices shall be produced by an approved auditor or, in case of public bodies, by a competent and independent public officer.

The certificate shall certify that the beneficiary's cost accounting practices used for the purpose of declaring eligible costs comply with the conditions laid down in the fourth subparagraph and with the additional conditions which may be laid down in the Special Conditions.

Where the Agency has confirmed that the usual cost accounting practices of the beneficiary are in compliance, costs declared in application of these practices shall not be challenged *ex post*, provided that the practices actually used comply with those approved by the Agency and that the beneficiary did not conceal any information for the purpose of their approval.

ARTICLE II.21 – ELIGIBILITY OF COSTS OF ENTITIES AFFILIATED TO THE BENEFICIARIES

Where the Special Conditions contain a provision on entities affiliated to the beneficiaries, costs incurred by such an entity are eligible, provided that they satisfy the same conditions under Articles II.19 and II.20 as apply to the beneficiary, and that the beneficiary the entity is affiliated to ensures that the conditions applicable to him under Articles II.3, II.4, II.5, II.7, II.9, II.10 and II.27 are also applicable to the entity.

ARTICLE II.22 – BUDGET TRANSFERS

Without prejudice to Article II.10 and provided that the action is implemented as described in Annex I, beneficiaries are allowed to adjust the estimated budget set out in Annex III by transfers between themselves and between the different budget categories, without this adjustment being considered as an amendment of the Agreement within the meaning of Article II.12.

By way of derogation from the first subparagraph, should beneficiaries want to modify the value of the contribution that each of them is entitled to as referred to in point (b) of Article II.17.1 and point (c) of Article II.26.3, the coordinator shall request an amendment in accordance to Article II.12.

The first two subparagraphs do not apply to amounts which, in accordance with Article I.3 (a) (iii) or (c), take the form of lump sums.

ARTICLE II.23 – TECHNICAL AND FINANCIAL REPORTING – REQUESTS FOR PAYMENT AND SUPPORTING DOCUMENTS

II.23.1 Requests for further pre-financing payments and supporting documents

Where, in accordance with Article I.4.1, the pre-financing shall be paid in several instalments and where Article I.4.1 provides for a further pre-financing payment subject to having used all or part of the previous instalment, the coordinator may submit a request for a further pre-financing payment once the percentage of the previous instalment specified in Article I.4.1 has been used.



Where, in accordance with Article I.4.1, the pre-financing shall be paid in several instalments and where Article I.4.1 provides for a further pre-financing payment at the end of a reporting period, the coordinator shall submit a request for a further pre-financing payment within 60 days following the end of each reporting period for which a new pre-financing payment is due.

In both cases, the request shall be accompanied by the following documents:

- (a) a progress report on implementation of the action ("technical report on progress");
- (b) a statement on the amount of the previous pre-financing instalment used to cover costs of the action ("statement on the use of the previous pre-financing instalment"), drawn up in accordance with Annex VI; and
- (c) where required by Article I.4.1, a financial guarantee;
- (d) an updated report on the distribution of the Union financial contribution between the beneficiaries, including amounts and dates of transfer.

II.23.2 Requests for interim payments or for payment of the balance and supporting documents

The coordinator shall submit a request for an interim payment or for payment of the balance within 60 days following the end of each reporting period for which, in accordance with Article I.4.1, an interim payment or the payment of the balance is due.

This request shall be accompanied by the following documents:

- (a) an interim report ("interim technical report") or, for the payment of the balance, a final report on implementation of the action ("final technical report"), drawn up in accordance with Annex V; the interim or final technical report must contain the information needed to justify the eligible costs declared or the contribution requested on the basis of unit costs and lump sums where the grant takes the form of the reimbursement of unit or lump sum costs or of a unit or lump sum contribution in accordance with Article I.3(a)(ii), (iii), (b) or (c), as well as information on subcontracting as referred to in Article II.10.2(d);
- (b) an interim financial statement ("interim financial statement") or, for the payment of the balance, a final financial statement ("final financial statement"); the interim or final financial statements must include a consolidated statement as well as a breakdown of the amounts claimed by each beneficiary and its affiliated entities; they must be drawn up in accordance with the structure of the estimated budget set out in Annex III and with Annex VI and detail the amounts for each of the forms of grant set out in Article I.3 for the reporting period concerned;
- (c) only for the payment of the balance, a summary financial statement ("summary financial statement"); this statement must include a consolidated financial statement and a breakdown of the amounts declared or requested by each beneficiary and its affiliated entities, aggregating the financial statements already submitted previously and indicating the receipts referred to in Article II.25.3.2 for each beneficiary and its affiliated entities; it must be drawn up in accordance with Annex VI;
- (d) where required by Article I.4.1 or for each beneficiary for which the total contribution in the form of reimbursement of actual costs as referred to in Article I.3(a)(i) is at least EUR 750 000 and which requests a reimbursement in that form of at least EUR 325 000 (when adding all previous reimbursements in that form for which a certificate on the financial statements has not been submitted), a certificate on the financial statements and underlying accounts ("certificate on the financial statements");



This certificate shall be produced by an approved auditor or, in case of public bodies, by a competent and independent public officer and drawn up in accordance with Annex VII. It shall certify that the costs declared in the interim or final financial statement by the beneficiary concerned or its affiliated entities for the categories of costs reimbursed in accordance with Article I.3(a)(i) are real, accurately recorded and eligible in accordance with the Agreement. In addition, for the payment of the balance, it shall certify that all the receipts referred to in Article II.25.3.2 have been declared; and

- (e) where required by Article I.4.1, an operational verification report ("operational verification report"), produced by an independent third party approved by the Agency and drawn up in accordance with Annex VIII.

This report shall state that the actual implementation of the action as described in the interim or final report complies with the conditions set out in the Agreement.

- (f) an updated report on the distribution of the Union financial contribution between the beneficiaries, including amounts and dates of transfer.

The coordinator shall certify that the information provided in the request for interim payment or for payment of the balance is full, reliable and true. It shall also certify that the costs incurred can be considered eligible in accordance with the Agreement and that the request for payment is substantiated by adequate supporting documents that can be produced in the context of the checks or audits described in Article II.27. In addition, for the payment of the balance, it shall certify that all the receipts referred to in Article II.25.3.2 have been declared.

II.23.3 Non-submission of documents

Where the coordinator has failed to submit a request for interim payment or payment of the balance accompanied by the documents referred to above within 60 days following the end of the corresponding reporting period and where the coordinator still fails to submit such a request within 60 days following a written reminder sent by the Agency, the Agency reserves the right to terminate the Agreement in accordance with Article II.16.3.1(c), with the effects described in the third and the fourth subparagraphs of Article II.16.4.

II.23.4 Currency for requests for payment and financial statements and conversion into euro

Requests for payment and financial statements shall be drafted in euro.

Beneficiaries with general accounts in a currency other than the euro shall convert costs incurred in another currency into euro at the average of the daily exchange rates published in the C series of *Official Journal of the European Union*, determined over the corresponding reporting period. Where no daily euro exchange rate is published in the *Official Journal of the European Union* for the currency in question, conversion shall be made at the average of the monthly accounting rates established by the Commission and published on its website (http://ec.europa.eu/budget/contracts_grants/info_contracts/inforeuro/inforeuro_en.cfm), determined over the corresponding reporting period.

Beneficiaries with general accounts in euro shall convert costs incurred in another currency into euro according to their usual accounting practices.

ARTICLE II.24 – PAYMENTS AND PAYMENT ARRANGEMENTS

II.24.1 Pre-financing

The pre-financing is intended to provide the beneficiaries with a float.



Without prejudice to Articles II.24.5 and II.24.6, where Article I.4.1 provides for a pre-financing payment upon entry into force of the Agreement, the Agency shall pay to the coordinator within 30 days following that date or, where required by Article I.4.1, following receipt of the financial guarantee.

Where payment of pre-financing is conditional on receipt of a financial guarantee, the financial guarantee shall fulfill the following conditions:

- (a) it is provided by a bank or an approved financial institution or, at the request of the coordinator and acceptance by the Agency, by a third party;
- (b) the guarantor stands as first-call guarantor and does not require the Agency and/or the Commission to have recourse against the principal debtor (i.e. the beneficiary concerned); and
- (c) it provides that it remains in force until the pre-financing is cleared against interim payments or payment of the balance by the Agency and, in case the payment of the balance is made in the form of a debit note, three months after the debit note is notified to a beneficiary. The Agency shall release the guarantee within the following month.

II.24.2 Further pre-financing payments

Without prejudice to Articles II.24.5 and II.24.6, on receipt of the documents referred to in Article II.23.1, the Agency shall pay to the coordinator the new pre-financing instalment within 60 days.

Where the statement on the use of the previous pre-financing instalment submitted in accordance with Article II.23.1 shows that less than 70% of the previous pre-financing instalment paid has been used to cover costs of the action, the amount of the new pre-financing to be paid shall be reduced by the difference between the 70% threshold and the amount used.

II.24.3 Interim payments

Interim payments are intended to reimburse or cover the eligible costs incurred for the implementation of the action during the corresponding reporting periods.

Without prejudice to Articles II.24.5 and II.24.6, on receipt of the documents referred to in Article II.23.2, the Agency shall pay to the coordinator the amount due as interim payment within the time limit specified in Article I.4.2.

This amount shall be determined following approval of the request for interim payment and of the accompanying documents and in accordance with the fourth, fifth and sixth subparagraphs. Approval of the request for interim payment 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.

Without prejudice to any ceiling set out in Article I.4.1 and to Articles II.24.5 and II.24.6, the amount due as interim payment shall be determined as follows:

- (a) where, in accordance with Article I.3(a), the grant takes the form of the reimbursement of eligible costs, the amount obtained by application of the reimbursement rate specified in that Article to the eligible costs of the action approved by the Agency for the concerned reporting period and the corresponding categories of costs, beneficiaries and affiliated entities; if Article I.4.1 specifies another reimbursement rate, this other rate shall be applied instead;
- (b) where, in accordance with Article I.3(b), the grant takes the form of a unit contribution, the amount obtained by multiplying the unit contribution specified in that Article by the actual number of units approved by the Agency for the concerned reporting period and for the corresponding beneficiaries and affiliated entities;



- (c) where, in accordance with Article I.3(c), the grant takes the form of a lump sum contribution, the lump sum specified in that Article for the corresponding beneficiaries and affiliated entities, subject to approval by the Agency of the proper implementation during the concerned reporting period of the corresponding tasks or part of the action in accordance with Annex I;
- (d) where, in accordance with Article I.3(d), the grant takes the form of a flat-rate contribution, the amount obtained by applying the flat rate referred to in that Article to the eligible costs or to the contribution accepted by the Agency for the concerned reporting period and the corresponding beneficiaries and affiliated entities.

Where Article I.3 provides for a combination of different forms of grant, these amounts shall be added.

Where Article I.4.1 requires that the interim payment clears all or part of the pre-financing paid to the beneficiaries, the amount of pre-financing to be cleared shall be deducted from the amount due as interim payment, as determined in accordance with the fourth and fifth subparagraphs.

II.24.4 Payment of the balance

The payment of the balance, which may not be repeated, is intended to reimburse or cover after the end of the period set out in Article I.2.2 the remaining part of the eligible costs incurred by the beneficiaries for its implementation. Where the total amount of earlier payments is greater than the final amount of the grant determined in accordance with Article II.25, the payment of the balance may take the form of a recovery as provided for by Article II.26.

Without prejudice to Articles II.24.5 and II.24.6, on receipt of the documents referred to in Article II.23.2, the Agency shall pay the amount due as the balance within the time limit specified in Article I.4.2.

This amount shall be determined following approval of the request for payment of the balance and of the accompanying documents and in accordance with the fourth subparagraph. Approval of the request for payment of the balance 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.

The amount due as the balance shall be determined by deducting, from the final amount of the grant determined in accordance with Article II.25, the total amount of pre-financing and interim payments already made.

II.24.5 Suspension of the time limit for payment

The Agency may suspend the time limit for payment specified in Articles I.4.2 and II.24.2 at any time by formally notifying the coordinator that its request for payment cannot be met, either because it does not comply with the provisions of the Agreement, or because the appropriate supporting documents have not been produced, or because there is doubt about the eligibility of the costs declared in the financial statement.

The coordinator shall be notified as soon as possible of any such suspension, together with the reasons thereof.

Suspension shall take effect on the date when notification is sent by the Agency. The remaining payment period shall start to run again from the date on which the requested information or revised documents are received or the necessary further verification, including on-the-spot checks, is carried out. Where the suspension exceeds two months, the coordinator may request a decision by the Agency on whether the suspension is to be continued.



Where the time limit for payment has been suspended following the rejection of one of the technical reports or financial statements provided for by Article II.23 and the new report or statement submitted is also rejected, the Agency reserves the right to terminate the Agreement in accordance with Article II.16.3.1(c), with the effects described in Article II.16.4.

II.24.6 Suspension of payments

The Agency may, at any time during the implementation of the Agreement, suspend the pre-financing payments, interim payments or payment of the balance for all beneficiaries, or suspend the pre-financing payments or interim payments for any one or several beneficiaries:

- (a) if the Agency has evidence that a beneficiary has committed substantial errors, irregularities or fraud in the award procedure or in the implementation of the grant, or if a beneficiary fails to comply with its obligations under the Agreement;
- (b) if the Agency has evidence that a beneficiary has committed systemic or recurrent errors, irregularities, fraud or breach of obligations under other grants funded by the Union or by the European Atomic Energy Community which were awarded to that beneficiary under similar conditions, provided that those errors, irregularities, fraud or breach of obligations have a material impact on this grant; or
- (c) if the Agency suspects substantial errors, irregularities, fraud or breach of obligations committed by a beneficiary in the award procedure or in the implementation of the Agreement and needs to verify whether they have actually occurred.

Before suspending payments, the Agency shall formally notify the coordinator of its intention to suspend payments, specifying the reasons thereof and, in the cases referred to in points (a) and (b) of the first subparagraph, the necessary conditions for resuming payments. The coordinator shall be invited to make any observations on behalf of all beneficiaries within 30 calendar days from receipt of this notification.

If, after examination of the observations submitted by the coordinator, the Agency decides to stop the procedure of payment suspension, the Agency shall formally notify the coordinator thereof.

If no observations have been submitted or if, despite the observations submitted by the coordinator, the Agency decides to pursue the procedure of payment suspension, it may suspend payments by formally notifying the coordinator, specifying the reasons for the suspension and, in the cases referred to in points (a) and (b) of the first subparagraph, the definitive conditions for resuming payments or, in the case referred to in point (c) of the first subparagraph, the indicative date of completion of the necessary verification.

The coordinator shall inform the other beneficiaries immediately. The suspension of payments shall take effect on the date when the notification is sent by the Agency.

In order to resume payments, the beneficiaries shall endeavour to meet the notified conditions as soon as possible and shall inform the Agency of any progress made in this respect.

The Agency shall, as soon as it considers that the conditions for resuming payments have been met or the necessary verification, including on-the-spot checks, has been carried out, formally notify the coordinator thereof.

During the period of suspension of payments and without prejudice to the right to suspend the implementation of the action in accordance with Article II.15.1 or to terminate the Agreement or the participation of a beneficiary in accordance with Article II.16.1 and Article II.16.2, the coordinator is not entitled to submit any requests for payments and supporting documents referred to in Article II.23 or, where the suspension concerns the pre-financing payments or interim payments for one or several beneficiaries only, any requests for payments and supporting documents relating to the participation of the concerned beneficiary or beneficiaries in the action.

The corresponding requests for payments and supporting documents may be submitted as soon as possible after resumption of payments or may be included in the first request for payment due following resumption of payments in accordance with the schedule laid down in Article I.4.1.

II.24.7 Notification of amounts due

The Agency shall formally notify the amounts due, specifying whether it is a further pre-financing payment, an interim payment or the payment of the balance. In the case of payment of the balance, it shall also specify the final amount of the grant determined in accordance with Article II.25.

II.24.8 Interest on late payment

On expiry of the time limits for payment specified in Articles I.4.2, II.24.1 and II.24.2, and without prejudice to Articles II.24.5 and II.24.6, the beneficiaries are entitled to interest on late payment at the rate applied by the European Central Bank for its main refinancing operations in euros ("the reference rate"), plus three and a half points. The reference rate shall be the rate in force on the first day of the month in which the time limit for payment expires, as published in the C series of the *Official Journal of the European Union*.

The first subparagraph shall not apply where all beneficiaries are Member States of the Union, including regional and local government authorities and other public bodies acting in the name and on behalf of the Member State for the purpose of this Agreement.

The suspension of the time limit for payment in accordance with Article II.24.5 or of payment by the Agency in accordance with Article II.24.6 may not be considered as late payment.

Interest on late payment shall cover the period running from the day following the due date for payment, up to and including the date of actual payment as established in Article II.24.10. The interest payable shall not be considered for the purposes of determining the final amount of grant within the meaning of Article II.25.3.

By way of derogation from the first subparagraph, when the calculated interest is lower than or equal to EUR 200, it shall be paid to the coordinator only upon request submitted within two months of receiving late payment.

II.24.9 Currency for payments

Payments by the Agency shall be made in euro.

II.24.10 Date of payment

Payments by the Agency shall be deemed to be effected on the date when they are debited to the Commission's account.

II.24.11 Costs of payment transfers

Costs of the payment transfers shall be borne in the following way:

- (a) costs of transfer charged by the bank of the Agency and/or the Commission shall be borne by the Agency and/or the Commission;



- (b) costs of transfer charged by the bank of a beneficiary shall be borne by the beneficiary;
- (c) all costs of repeated transfers caused by one of the parties shall be borne by the party which caused the repetition of the transfer.

II.24.12 Payments to the coordinator

Payments to the coordinator shall discharge the Agency from its payment obligation.

ARTICLE II.25 – DETERMINING THE FINAL AMOUNT OF THE GRANT

II.25.1 Calculation of the final amount

Without prejudice to Articles II.25.2, II.25.3 and II.25.4, the final amount of the grant shall be determined as follows:

- (a) where, in accordance with Article I.3(a), the grant takes the form of the reimbursement of eligible costs, the amount obtained by application of the reimbursement rate specified in that Article to the eligible costs of the action approved by the Agency for the corresponding categories of costs, beneficiaries and affiliated entities;
- (b) where, in accordance with Article I.3(b), the grant takes the form of a unit contribution, the amount obtained by multiplying the unit contribution specified that Article by the actual number of units approved by the Agency for the corresponding beneficiaries and affiliated entities;
- (c) where, in accordance with Article I.3(c), the grant takes the form of a lump sum contribution, the lump sum specified in that Article for the corresponding beneficiaries and affiliated entities, subject to approval by the Agency of the proper implementation of the corresponding tasks or part of the action in accordance with Annex I;
- (d) where, in accordance with Article I.3(d), the grant takes the form of a flat-rate contribution, the amount obtained by applying the flat rate referred to in that Article to the eligible costs or to the contribution accepted by the Agency for the corresponding beneficiaries and affiliated entities.

Where Article I.3 provides for a combination of different forms of grant, these amounts shall be added.

II.25.2 Maximum amount

The total amount paid to the beneficiaries by the Agency may in no circumstances exceed the maximum amount specified in Article I.3.

Where the amount determined in accordance with Article II.25.1 exceeds this maximum amount, the final amount of the grant shall be limited to the maximum amount specified in Article I.3.

II.25.3 No-profit rule and taking into account of receipts

II.25.3.1 The grant may not produce a profit for the beneficiaries, unless specified otherwise in the Special Conditions. "Profit" shall mean a surplus of the receipts over the eligible costs of the action.

II.25.3.2 The receipts to be taken into account are the consolidated receipts established, generated or confirmed on the date on which the request for payment of the balance is drawn up by the coordinator, which fall within one of the following two categories:

- (a) income generated by the action; or
- (b) financial contributions specifically assigned by the donors to the financing of the eligible costs of the action reimbursed by the Agency in accordance with Article I.3(a)(i).

- II.25.3.3** The following shall not be considered as receipts to be taken into account for the purpose of verifying whether the grant produces a profit for the beneficiaries:
- (a) financial contributions referred to in point (b) of Article II.25.3.2, which may be used by the beneficiaries to cover costs other than the eligible costs under the Agreement;
 - (b) financial contributions referred to in point (b) of Article II.25.3.2, the unused part of which is not due to the donors at the end of the period set out in Article I.2.2.
- II.25.3.4** The eligible costs to be taken into account are the consolidated eligible costs approved by the Agency for the categories of costs reimbursed in accordance with Article I.3(a).
- II.25.3.5** Where the final amount of the grant determined in accordance with Articles II.25.1 and II.25.2 would result in a profit for the beneficiaries, the profit shall be deducted in proportion to the final rate of reimbursement of the actual eligible costs of the action approved by the Agency for the categories of costs referred to in Article I.3(a)(i). This final rate shall be calculated on the basis of the final amount of the grant in the form referred to in Article I.3(a)(i), as determined in accordance with Articles II.25.1 and II.25.2.

II.25.4 Reduction for poor, partial or late implementation

Without prejudice to the right to terminate the Agreement referred to in Article II.16 and without prejudice to the right of the Agency to apply penalties referred to in Article II.17, if the action is not implemented or is implemented poorly, partially or late, the Agency may reduce the grant initially provided for, in line with the actual implementation of the action according to the terms laid down in the Agreement.

ARTICLE II.26 – RECOVERY

II.26.1 Recovery at the time of payment of the balance

Where the payment of the balance takes the form of a recovery, the coordinator shall repay the Agency the amount in question, even if it has not been the final recipient of the amount due.

II.26.2 Recovery after payment of the balance

Where an amount is to be recovered in accordance with Articles II.27.6, II.27.7 and II.27.8, the beneficiary concerned by the audit or OLAF findings shall repay the Agency the amount in question. Where the audit findings do not concern a specific beneficiary, the coordinator shall repay the Agency the amount in question, even if it has not been the final recipient of the amount due.

Each beneficiary shall be responsible for the repayment of any amount unduly paid by the Agency as a contribution towards the costs incurred by its affiliated entities.

II.26.3 Recovery procedure

Before recovery, the Agency shall formally notify the beneficiary concerned of its intention to recover the amount unduly paid, specifying the amount due and the reasons for recovery and inviting the beneficiary to make any observations within a specified period.



If no observations have been submitted or if, despite the observations submitted by the beneficiary, the Agency decides to pursue the recovery procedure, the Agency may confirm recovery by formally notifying to the beneficiary a debit note ("debit note"), specifying the terms and the date for payment.

If payment has not been made by the date specified in the debit note, the Agency shall recover the amount due:

- (a) by offsetting it against any amounts owed to the beneficiary concerned by the Union or the European Atomic Energy Community (Euratom) ("offsetting"); in exceptional circumstances, justified by the necessity to safeguard the financial interests of the Union, the Agency may recover by offsetting before the due date; the beneficiary's prior consent shall not be required; an action may be brought against such offsetting before the General Court of the European Union pursuant to Article 263 TFEU;
- (b) by drawing on the financial guarantee where provided for in accordance with Article I.4.1 ("drawing on the financial guarantee");
- (c) by holding the beneficiaries jointly and severally liable up to the value of the contribution that the beneficiary held liable is entitled to receive. This contribution shall be that indicated in the estimated budget breakdown as set out in Annex III as last amended;
- (d) by taking legal action in accordance with Article II.18.2 or with the Special Conditions or by adopting an enforceable decision in accordance with Article II.18.3.

For the purposes of point (c) of the third subparagraph, the beneficiaries shall not be jointly and severally liable for financial penalties which could be imposed on any defaulting beneficiary in accordance with Article II.17.

II.26.4 Interest on late payment

If payment has not been made by the date set out in the debit note, the amount due shall bear interest at the rate established in Article II.24.8. Interest on late payment shall cover the period running from the day following the due date for payment, up to and including the date when the Agency and/or the Commission actually receives payment in full of the outstanding amount.

Any partial payment shall first be appropriated against charges and interest on late payment and then against the principal.

II.26.5 Bank charges

Bank charges incurred in connection with the recovery of the sums owed to the Agency and/or the Commission shall be borne by the beneficiary concerned except where Directive 2007/64/EC of the European Parliament and of the Council of 13 November 2007 on payment services in the internal market amending Directives 97/7/EC, 2002/65/EC, 2005/60/EC and 2006/48/EC and repealing Directive 97/5/EC applies.

ARTICLE II.27 – CHECKS, AUDITS AND EVALUATION

II.27.1 Technical and financial checks, audits, interim and final evaluations

The Agency and/or the Commission may carry out technical and financial checks and audits in relation to the use of the grant. It may also check the statutory records of the beneficiaries for the purpose of periodic assessments of lump sum, unit cost or flat-rate amounts.

Information and documents provided in the framework of checks or audits shall be treated on a confidential basis.

In addition, the Agency and/or the Commission may carry out interim or final evaluation of the impact of the action measured against the objective of the Union programme concerned.

Checks, audits or evaluations made by the Agency and/or the Commission may be carried out either directly by its own staff or by any other outside body authorised to do so on its behalf.

Such checks, audits or evaluations may be initiated during the implementation of the Agreement and for a period of five years starting from the date of payment of the balance. This period shall be limited to three years in case the maximum amount specified in Article I.3 is not more than EUR 60 000.

The check, audit or evaluation procedure shall be deemed to be initiated on the date of receipt of the letter of the Agency or the Commission announcing it.

II.27.2 Duty to keep documents

The beneficiaries shall 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 and under the conditions laid down therein, for a period of five years starting from the date of payment of the balance.

This period shall be limited to three years if the maximum amount specified in Article I.3 is not more than EUR 60 000.

The periods set out in the first and second subparagraphs shall be longer if there are on-going audits, appeals, litigation or pursuit of claims concerning the grant, including in the case referred to in Article II.27.7. In such cases, the beneficiaries shall keep the documents until such audits, appeals, litigation or pursuit of claims are closed.

II.27.3 Obligation to provide information

Where a check, audit or evaluation is initiated before the payment of the balance, the coordinator shall provide any information, including information in electronic format, requested by the Agency and/or Commission or by any other outside body authorised by it. Where appropriate, the Agency and/or the Commission may request such information to be provided directly by a beneficiary.

Where a check or audit is initiated after payment of the balance, such information shall be provided by the beneficiary concerned.

In case the beneficiary concerned does not comply with the obligations set out in the first and second subparagraphs, the Agency and/or the Commission may consider:

- (a) any cost insufficiently substantiated by information provided by the beneficiary as ineligible;
- (b) any unit, lump sum or flat-rate contribution insufficiently substantiated by information provided by the beneficiary as undue.

II.27.4 On-the-spot visits

During an on-the-spot visit, the beneficiaries shall allow Agency and/or the Commission staff and outside personnel authorised by the Agency and/or by the Commission to have access to the sites and premises where the action is or was carried out, and to all the necessary information, including information in electronic format.

They shall ensure that the information is readily available at the moment of the on-the-spot visit and that information requested is handed over in an appropriate form.



In case the beneficiary concerned refuses to provide access to the sites, premises and information in accordance with the first and second subparagraphs, the Agency and/or the Commission may consider:

- (a) any cost insufficiently substantiated by information provided by the beneficiary as ineligible;
- (b) any unit, lump sum or flat-rate contribution insufficiently substantiated by information provided by the beneficiary as undue.

II.27.5 Contradictory audit procedure

On the basis of the findings made during the audit, a provisional report ("draft audit report") shall be drawn up. It shall be sent by the Agency and/or the Commission or its authorised representative to the beneficiary concerned, which shall have 30 days from the date of receipt to submit observations. The final report ("final audit report") shall be sent to the beneficiary concerned within 90 days of expiry of the time limit for submission of observations, unless the observations submitted by the beneficiary lead to further audit work, checks or discussions by the Agency and/or the Commission or its authorised representative.

II.27.6 Effects of audit findings

On the basis of the final audit findings, the Agency and/or the Commission may take the measures which 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, in accordance with Article II.26.

In the case of final audit findings made after the payment of the balance, the amount to be recovered shall correspond to the difference between the revised final amount of the grant, determined in accordance with Article II.25, and the total amount paid to the beneficiaries under the Agreement for the implementation of the action.

II.27.7 Correction of systemic or recurrent errors, irregularities, fraud or breach of obligations

II.27.7.1 The Agency and/or the Commission may take all measures which 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 under the Agreement, in accordance with Article II.26, where the following conditions are fulfilled:

- (a) the beneficiary is found, on the basis of an audit of other grants awarded to it under similar conditions, to have committed systemic or recurrent errors, irregularities, fraud or breach of obligations that have a material impact on this grant; and
- (b) the final audit report containing the findings of the systemic or recurrent errors, irregularities, fraud or breach of obligations is received by the beneficiary within the period referred to in Article II.27.1.

II.27.7.2 The Agency and/or the Commission shall determine the amount to be corrected under the Agreement:

- (a) wherever possible and practicable, on the basis of costs unduly declared as eligible under the Agreement.

For that purpose, the beneficiary concerned shall revise the financial statements submitted under the Agreement taking account of the findings and resubmit them to the Agency and/or the Commission within 60 days from the date of receipt of the final audit report containing the findings of the systemic or recurrent errors, irregularities, fraud or breach of obligations.

In the case of systemic or recurrent errors, irregularities, fraud or breach of obligations found after the payment of the balance, the amount to be recovered shall correspond to the difference between the revised final amount of the grant, determined in accordance with Article II.25 on the basis of the revised eligible costs declared by the beneficiary and approved by the Agency and/or by the Commission, and the total amount paid to the beneficiaries under the Agreement for the implementation of the action;

- (b) where it is not possible or practicable to quantify precisely the amount of ineligible costs under the Agreement, by extrapolating the correction rate applied to the eligible costs for the grants for which the systemic or recurrent errors or irregularities have been found.

The Agency and/or the Commission shall formally notify the extrapolation method to be applied to the beneficiary concerned, which shall have 60 days from the date of receipt of the notification to submit observations and to propose a duly substantiated alternative method.

If the Agency and/or the Commission accepts the alternative method proposed by the beneficiary, it shall formally notify the beneficiary concerned thereof and determine the revised eligible costs by applying the accepted alternative method.

If no observations have been submitted or if the Agency and/or the Commission does not accept the observations or the alternative method proposed by the beneficiary, the Agency and /or the Commission shall formally notify the beneficiary concerned thereof and determine the revised eligible costs by applying the extrapolation method initially notified to the beneficiary.

In the case of systemic or recurrent errors, irregularities, fraud or breach of obligations found after the payment of the balance, the amount to be recovered shall correspond to the difference between the revised final amount of the grant, determined in accordance with Article II.25 on the basis of the revised eligible costs after extrapolation, and the total amount paid to the beneficiaries under the Agreement for the implementation of the action; or

- (c) where ineligible costs cannot serve as a basis for determining the amount to be corrected, by applying a flat rate correction to the maximum amount of the grant specified in Article I.3 or part thereof, having regard to the principle of proportionality.

The Agency and/or the Commission shall formally notify the flat rate to be applied to the beneficiary concerned, which shall have 60 days from the date of receipt of the notification to submit observations and to propose a duly substantiated alternative flat rate.

If the Agency and/or the Commission accepts the alternative flat rate proposed by the beneficiary, it shall formally notify the beneficiary concerned thereof and correct the grant amount by applying the accepted alternative flat rate.

If no observations have been submitted or if the Agency and/or the Commission does not accept the observations or the alternative flat rate proposed by the beneficiary, the Agency and/or the Commission shall formally notify the beneficiary concerned thereof and correct the grant amount by applying the flat rate initially notified to the beneficiary.

In the case of systemic or recurrent errors, irregularities, fraud or breach of obligations found after the payment of the balance, the amount to be recovered shall correspond to the difference between the revised final amount of the grant after flat-rate correction and the total amount paid to the beneficiaries under the Agreement for the implementation of the action.

II.27.8 Checks and inspections by OLAF

The European Anti-Fraud Office (OLAF) shall have the same rights as the Agency and the Commission, notably right of access, for the purpose of checks and investigations.

By virtue of Council Regulation (Euratom, EC) No 2185/96 of 11 November 1996 concerning on-the-spot checks and inspections carried out by the Commission in order to protect the European Communities' financial interests against fraud and other irregularities and Regulation (EU, EURATOM) No 883/2013 of the European Parliament and the Council of 11 September 2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF), OLAF may also carry out on-the-spot checks and inspections in accordance with the procedures laid down by Union law for the protection of the financial interests of the Union against fraud and other irregularities.

Where appropriate, OLAF findings may lead to recovery by the Agency and/or the Commission.

II.27.9 Checks and audits by the European Court of Auditors

The European Court of Auditors shall have the same rights as the Agency and the Commission, notably right of access, for the purpose of checks and audits.



Erasmus+ KA2 Capacity Building in Higher Education

Annex V - Technical Implementation Report (Progress report on implementation of the action)

Annex VI – Financial Statements (Statement of the costs incurred and Request for Payment)

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(Project No. / Agreement No.)

Reports and Pre-financing	Deadlines
<ul style="list-style-type: none"> Progress report on implementation of the action (Annex V) Statement of the costs incurred and Request for payment (Annex VI) 	When 70% of the 1 st pre-financing has been spent but not later than 15 October 2017 for 2 year projects 15 April 2018 for 3 year projects

Structure of the Report

Annex V	Declaration
	Narrative sections
	Statistics and Indicators
	Example showing how to fill in the tables of achieved/planned outcomes
	Table of achieved/planned results
	Check-list
Annex VI	CBHE 2016 – Annex VI - Financial Statements (Excel file)

Please send Annex V and VI (word and excel file) according to the following instructions:

a) Two paper copies: one original (with original signatures) and one copy; sent by the deadline by registered mail (date as per postmark) to:

Education, Audiovisual and Culture Executive Agency (EACEA)
 Erasmus+ : Higher Education - International Capacity Building (Unit A4)
 Mr Ralf Rahders
 Head of Unit
 Rue Josef II 59 – 04/33
 1, Avenue du Bourget
 BE-1049 Brussels

For Annex VI, please send only the spreadsheet "Costs incurred & 2nd prefinancing"

b) One electronic version of both files (word and excel) to be sent to EACEA-EPLUS-CBHE-PROJECTS@ec.europa.eu when submitting the paper versions of the report.

For Annex VI, you must send to complete excel file.

An electronic Acknowledgement of receipt message will be sent via email upon reception of the paper copies.

DECLARATION

This declaration should be completed and signed by the following people:

1. the contact person at the Coordinator (institution);
2. the person who is legally authorised to represent the Coordinator (institution).

We, the undersigned, certify that we have submitted all the required documentation, including the documents mentioned in the checklist.

We certify that the information given in the "Progress report on implementation of the action" and the "Statement of the costs incurred and Request for payment" is correct to the best of our knowledge and complies with the requirements of the provisions of Article 1.4 and 11.23 (Annex II) of the Grant Agreement.

Furthermore, we confirm that the information provided has been compiled in close cooperation with all the Beneficiaries who have received a copy of all the documents submitted hereby.

We are aware that amendments to these documents will not be accepted after the date of submission.

Name of the Coordinator (institution):

Name of the contact person of the Coordinator Name of the legal representative of the Coordinator

Position: Position:

Place: Place:

Date: Date:

Signature: Signature:

Stamp of the Coordinator (institution):

FOR INFORMATION ONLY. REPLACED BY E-REPORT IN SPRING 2017

NARRATIVE SECTIONS

This document comprises the following narrative sections:

Section 1	Quality of the project implementation
Section 2	Impact and sustainability
Section 3	Quality of the cooperation
Section 4	Relevance
Section 5	Horizontal issues

It is mandatory to complete all sections in full and to address all the questions applicable to the project.

Guidance notes on completion of the sections are found within the sections themselves.

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SECTION 1: QUALITY OF THE PROJECT IMPLEMENTATION

1) Activities implemented

Summarise the activities implemented so far addressing in particular the following issues:

- Extent to which these activities are in line with (or diverge from) the work programme, timetable and partners' share of responsibilities presented in the application;
- The applicability, added value and impact for the partner countries involved of the activities implemented so far
- Describe any obstacle/difficulty encountered and the measures taken to address them.

Maximum 3800 characters

2) Quality Assurance measures

Please describe the quality assurance (QA) measures applied to the activities implemented so far as well as the measures foreseen for upcoming activities.

You should address in particular the following elements:

- Provide the electronic link to the project quality assurance plan, if available;
- Describe the functioning of the internal QA (i.e. composition of the team(s), roles and actors involved; type and frequency of measures envisaged; feedback mechanisms in place; etc.), the measures already implemented and the remedial actions taken if any;
- Describe the functioning of the external QA (i.e. identity of the external evaluator(s) and criteria used for their selection; type and frequency of measures envisaged; feedback mechanisms in place; etc.), the measures already implemented and the remedial actions taken if any;

Maximum 3800 characters

3) Project Visibility

- Please indicate the address of the project website and describe briefly its structure (including the purpose and content of sections restricted to the beneficiaries), the maintenance and updating plan in place, as well as the actions implemented for ensuring its visibility to all interested stakeholders.
- Describe and, if applicable, provide the electronic link to any information and support material produced by the project for visibility and promotion purposes.
- Explain how the consortium ensures that the visibility, exploitation and publicity obligations described in the grant agreement (art. 1.10.8, 1.10.9) are respected.

Maximum 3800 characters

4) Equipment

- Describe the equipment(s) already acquired by the project and, if applicable, present the timetable and type(s) of equipment still to be acquired (by and for whom).
- Justify how equipment items have been used in the project activities (for teaching, learning, research, the provision of new services, etc.) for the different target groups (specifying the nature of these target groups and the estimated number of final beneficiaries of the equipment on a yearly basis) and describe the actions implemented (/foreseen) for maximising their usage; Indicate where it has been installed.
- As compared to the proposal, what changes have occurred (/do you foresee) for the purchase and/or usage of equipment?

Maximum 3800 characters

For Curriculum Development projects

5) Bologna principles

- Explain to what extent the new curriculum takes into account the principles set out in the Bologna process (e.g. integration in the 3 cycles, definition of learning outcomes in accordance with a national

or European Qualification Framework EQF, application of student-centred approaches, compatibility with European Credit Transfer System ECTS and with the European Standards and Guidelines ESGs for QA, etc.)

Maximum 3800 characters

6) New/updated courses

For each of the courses intended to be developed (/updated) for the benefit of the partner country Higher Education Institutions (HEIs), specify

- The title of the course, its volume (when applicable, in ECTS),
- The HEIs (or other type of training organisation) that will include the course in their curricular/training offer, and the degree/diploma it will be part of
- The level of development reached as compared to the final product
- Describe for each of the partner countries involved, the recognition and accreditation procedures to be followed and the activities already implemented in this respect. In case the Partner Countries involved are Bologna signatory countries, explain to what extent the accreditation process will be done in accordance with the EQAR (European Quality Assurance Register) Guidelines.

Globally (i.e. for the totality of the courses intended to be developed/updated) and as compared to the proposal, express in percentage the level of achievement so far concerning

- The development/update tasks
- The recognition/accreditation tasks
- The percentage of courses already implemented/delivered to the target group(s)

Maximum 3800 characters

Teaching / Training Activities

7) Mobility for Teaching, Training and/or project/research activities²

Describe the type and objectives of the teaching / training / research carried out and the mobility flows linked to them.

Explain the methodologies adopted by the partnership for informing, identifying and selecting the participants who have been or will be involved in these activities.

Maximum 3800 characters

SECTION 2: IMPACT AND SUSTAINABILITY

1) Awareness raising, dissemination, sustainability and exploitation of the project results

Explain briefly the actions already taken (as well as those envisaged until the end of the project) for raising awareness and contributing to the dissemination, exploitation and sustainability of the results achieved (/products delivered) by the project. In particular:

- Provide an electronic version of the project **Dissemination and sustainability/exploitation** if available;
- Explain the role (and commitment) taken by the partner country beneficiaries in this respect and the concrete measures taken for:
 - ensuring the visibility of the project at all levels (i.e. department and faculty, institution, local and regional, national, international);
 - guaranteeing the sustainability of the project outcomes beyond the project lifetime (specify the funding sources if known) ...)
- Please add a list of realised deliverables/project products

Explain and justify any change as compared to the dissemination and sustainability measures envisaged in the application.

Maximum 3800 characters

² Please note that this section does not concern the mobility implemented for project management purposes

SECTION 3: QUALITY OF COOPERATION***Organisation of the project teams*****1) Project management**

Describe the **project management procedures** and in particular

- The process for finalising the Partnership Agreement and, if applicable, the difficulties encountered (and solutions found) in this process
- The management tools used (e.g. dashboards/roadmaps, data/information collection and sharing systems, etc.)
- The performance indicators established
- The internal communication mechanisms adopted (i.e. language, meetings, on-line...) and the decision making processes chosen.
- Explain any modification or adaptation of the project management approach as compared to the application

Maximum 3800 characters

2) Involvement of partners and stakeholders

- Describe the share of **responsibilities between partners** and in particular the role given to Partner country partners.
- Explain how **less experienced partners** are involved and, if applicable, why some partners are less (/not) involved.
- Explain how the **partner country needs** (for HEIs, the target groups or the society at large) are taken into account by the management teams
- Explain how and to what extent the Public Authorities (at national, regional or local level) from the partner countries have been involved in the project implementation. Specify their role and the nature of their contribution.
- Explain how and to what extent **students and other external stakeholders** are involved in the project management and/or implementation. Specify the type of stakeholders, their number, their role and the nature of their contribution

If applicable, explain to what extent the project contributes to increased cooperation between universities and non-academic sectors of the society?

Maximum 3800 characters

Financial management**3) Management of the grant**

- Describe the **grant management procedures** in place and explain how the partners have been familiarized with the rules for managing the grant.
 - If applicable, describe how the specific **concerns, needs or constraints of the partners** (particularly from Partner countries) have been taken into account
 - How is the project coordinator informing the consortium members on the use of the grant? Please specify the internal methodology used to communicate the financial reports on the use of the grant.
- Explain any difficulty encountered (or that could be encountered) for what concerns the management of the grant (transfer of funds to partners, reimbursement of costs, tender procedure...).

Maximum 3800 characters

SECTION 4: RELEVANCE**1) Relevance in relation to project objectives**

In comparison to the original proposal, describe **any change that may have affected the project relevance and added value** for the partner countries involved.

Explain or justify in particular:

- how the consortium dealt with internal and/or external constraints (e.g. legislative changes, labour market needs, lack of motivation/commitment of partners, lack of availability of staff, cultural differences, visa issues, exchange rate fluctuations etc.);
- to what extent the project is still relevant to their national context (how does it address the national strategies and policy development)
- how the activities implemented are contributing to reaching the project objectives as specified in the proposal in accordance with the following topics:
 - Improving quality of education and teaching (priority b)
 - Improving management and operation of HEIS (priority c)
 - Developing HE sector within society at large (priority d)

Maximum 3800 characters

2) EU Education, Cooperation & Development policies

Explain:

- To what extent is the project aligned with the EU Higher Education objectives (cf Education & Training 2020, Bologna Process);
- How the project contributes to disseminating these policies and the tools attached to them (e.g. ECTS, Diploma supplement, EQF, QA, etc.) in the partner countries;
- if applicable, provide concrete examples on the project contribution to visibility and attractiveness of the European Higher Education Area ;
- To what extent does the project contribute to the EU Cooperation & Development policies;

The synergies created between this project and other on-going or planned-cooperation activities between the EU and the Partner Country partners.

Maximum 3800 characters

SECTION 5: HORIZONTAL ISSUES

1) If applicable, explain how the recommendations given by the Agency (in the expert's assessment of the application, in the feedback from monitoring visits, in monitoring exchanges with the Agency, etc.) have been followed up

Maximum 3800 characters

2) If applicable, describe how and to what extent the project addresses transversal (/cross-cutting) issues relevant for the EU and its partner countries (e.g. gender balance, sustainable development, migration, unemployment, social cohesion, etc.).

Maximum 3800 characters

STATISTICS AND INDICATORS

This section aims to gather statistical data and indicators of performance for the period covered by this "Progress report on implementation of the action"

Main targets

Please indicate whether your project has links, targets or objectives related to

YES

Teacher training

Vocational Education and Training

Bachelor level

Master level

Doctorate level

Training and mobilities

(please note that this section DOES NOT INCLUDE data on students/staff mobilities covered by the Special Mobility Strand component)

Enter the code of the partner country concerned in the first lines and figures in the second and third:

Training of partner country staff and students

Number of academic staff from the partner country's Higher Education Institutions trained/retrained

Please indicate the number of teaching staff (professors, assistants with teaching tasks, etc.) trained and/or retrained to the date of the report submission

and the percentage this represents as compared to your objectives at the end of the project

(Country of origin)

	Country Code:	Country Code:	Country Code:	Country Code:	Country Code:
Number Male					
Number Female					
% compared to objectives					

Number of non-academic staff from the partner country's Higher Education Institutions trained/retrained

Please indicate the number University administrative staff (librarians, staff from the International Office, IT specialists, etc.) trained to the date of report submission

and the percentage this represents as compared to your objectives at the end of the project

	Country Code:	Country Code:	Country Code:	Country Code:	Country Code:
Number Male					
Number Female					
% compared to objectives					

Number of staff from the partner country's non Higher Education Institutions trained/retrained

Please indicate the number of staff of non HEI (enterprises, NGOs, Chambers of Commerce, Government, local administration, etc.) trained to the date of report submission:

and the percentage this represents as compared to your objectives at the end of the project

	Country Code:	Country Code:	Country Code:	Country Code:	Country Code:
Number Male					
Number Female					
% compared to objectives					

Number of students from the partner countries who have attended programmes/courses developed in the framework of the project

Please indicate the number of students from the partner countries that have been trained and/or retrained in the programmes/courses developed by the project to the date of report submission: and the percentage this represents as compared to your objectives at the end of the project

	Country Code	Country Code	Country Code	Country Code	Country Code
Number Male					
Number Female					
% compared to objectives					

Academic/administrative Staff mobility

Number of partner country – programme country mobility flows of more than 2 weeks

Please indicate the number of partner country staff mobility flows from the partner country to the programme country to the date of report submission: and the percentage this represents as compared to your objectives at the end of the project

(Country of origin)

	Country Code	Country Code	Country Code	Country Code	Country Code
Number Male					
Number Female					
% compared to objectives					

Number of programme country - partner country mobility flows of more than 2 weeks

Please indicate the number of programme country staff mobility flows from the programme country to the partner country to the date of report submission: and the percentage this represents as compared to your objectives at the end of the project

(Host country)

	Country Code	Country Code	Country Code	Country Code	Country Code
Number Male					
Number Female					
% compared to objectives					

Number of partner country – partner country mobility flows of more than 2 weeks

Please indicate the number of staff mobility flows within the same partner country to the date of report submission: and the percentage this represents as compared to your objectives at the end of the project

(Country of origin)

	Country Code	Country Code	Country Code	Country Code	Country Code
Number Male					
Number Female					
% compared to objectives					

And between two different partner countries:

and the percentage this represents as compared to your objectives at the end of the project

Number Male					
Number Female					
% compared to objectives					

Student mobility

Number of partner country – programme country mobility flows of more than 2 weeks

Please indicate the number of partner country student mobility flows from the partner country to the programme country to the date of report submission:

and the percentage this represents as compared to your objectives at the end of the project

(Country of origin)

	Country Code	Country Code	Country Code	Country Code	Country Code
Number Male					
Number Female					
% compared to objectives					

Number of programme country - partner country mobility flows of more than 2 weeks

Please indicate the number of programme country student mobility flows from the programme country to the partner country to the date of report submission:

and the percentage this represents as compared to your objectives at the end of the project

(Host country)

	Country Code	Country Code	Country Code	Country Code	Country Code
Number Male					
Number Female					
% compared to objectives					

Number of partner country – partner country mobility flows of more than two weeks

Please indicate the number of student mobility flows within the same partner country to the date of report submission:

and the percentage this represents as compared to your objectives at the end of the project

(Country of origin)

	Country Code	Country Code	Country Code	Country Code	Country Code
Number Male					
Number Female					
% compared to objectives					

And between two different partner countries:

and the percentage this represents as compared to your objectives at the end of the project

Number Male					
Number Female					
% compared to objectives					

Links to European Higher Education policies

Please indicate whether the project contributes to the introduction (/promotion) of one or more of the following elements in the Partner Country university(/ies).

Please include a brief comment for each of the ticked items.

	YES
Diploma supplement	
Adoption of a system based on three main cycles, undergraduate (Bachelor), postgraduate (Master) and Doctorate	
Introduction of double/multiple or joint degrees	
Establishment of an ECTS system	
Promotion of quality assurance procedures at institutional or national level	
Qualification frameworks	
Lifelong learning policies and approaches	
Modular curriculum structure	

New teaching and learning methods	
E-Learning	
University/Enterprise cooperation	
Links between the labour market and degree programmes	
Links with other EU education programmes	

EQUIPMENT:

TYPE OF EQUIPMENT ACQUIRED

list (multiple choice)

- a) books and pedagogic material
- b) audio-visual equipment
- c) Computers and software
- d) lab material
- e) others

CONSORTIUM MEETINGS

Estimated dates of consortium meetings until the end of the projects

- 1) dd/mm/yyyy Location
- 2) dd/mm/yyyy Location
- 3) dd/mm/yyyy Location

**EXAMPLE
USE ONE TABLE PER
WORK PACKAGE:
ADD AS MANY TABLES
AS NECESSARY**

TABLE OF ACHIEVED/PLANNED RESULTS

Insert the title and reference number as indicated in the project proposal

Insert the indicators of achievement and/or performance as indicated in the project proposal

Reference number of the work

Indicators of achievement and/or performance as indicated in the project proposal

Activities carried out to date for the achievement of this result:

Activity No.	Activity Title	Start date	End date	Place	Description of the activity carried out	Specific and measurable indicators of achievement
	Insert the activity title as indicated in the project proposal				Provide a brief description of the activity	Insert specific indicators (qualitative and quantitative) which can help to measure the achievement of the activity result
	State where and when the activity has taken/will take place					Insert specific indicators (qualitative and quantitative) which help measure progress towards achieving the required result
	Describe any change to the original activity plan described in the project proposal					

Changes that have occurred in this result since the original proposal:

Describe any change to the original activity plan described in the project proposal

TABLE OF ACHIEVED / PLANNED RESULTS

<u>Title and reference number of the work package (WP)</u>	
--	--

<u>Indicators of achievement and or/performance as indicated in the project proposal</u>	
--	--

Activities carried out to date to achieve this result:

Activity No	Activity Title	Start date	End date	Place	Description of the activity carried out	Specific and measurable indicators of achievement

Activities to be carried out to achieve this outcome (before the end of the project)

Activity No	Activity Title	Start date	End date	Place	Description of the activity to be carried out	Specific and measurable indicators of progress

Changes that have occurred in this result since the original proposal:

--

Please add as many tables as necessary.

CHECK-LIST

WHAT INFORMATION NEEDS TO BE SENT?

- Declaration, duly signed by the contact person and the legal representative of the co-ordinator (institution)
- Report on implementation of the project
- Electronic versions of the QA Plan, the "Dissemination and Sustainability Plan" and any other project output that may illustrate the activities implemented
- Table on statistics and Indicators
- Table of achieved/planned results
- Statement of the costs incurred and, if applicable, the Request for Payment (excel file)



Education, Audiovisual and Culture Executive Agency

Erasmus+ Programme

Capacity-Building projects in the field of Higher Education **(E+CBHE)**

Guidelines for the Use of the Grant

For grants awarded in 2016 under Call EAC/A04/2015

VERSION 01: 08 DECEMBER 2016

These Guidelines for the Use of the Grant must be read jointly with the Guidelines for the Special Mobility Strand if applicable.

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INTRODUCTION

These Guidelines are an essential tool that complements the rules and regulations set out in the Grant Agreement and its annexes (hereafter referred to as 'the Agreement') for all projects awarded under the Call for Proposals EAC/A04/2015. They provide guidance to the beneficiaries with regards to the implementation of the activities and the use of the grant relating to Capacity Building Projects in the field of Higher Education (hereafter referred to as "CBHE") funded under the Erasmus+ programme.

They must be applied in full compliance with the Erasmus+ Programme Guide and the above mentioned Call for Proposals.

Joint and Structural projects that were also selected under the E+ CBHE Special Mobility Strand receive financial support for mobility scholarships targeting students and staff for studying, training or teaching purposes.

Specific provisions related to the preparation, implementation and overall management of the Special Mobility Strand as well as specific financial guidelines on the use of the Special Mobility grant are reported in separated Guidelines for the Special Mobility Strand.

Both documents, Guidelines for the Use of the Grant and Guidelines for the Special Mobility Strand, are published on the website of the Agency:

https://eacea.ec.europa.eu/erasmus-plus/beneficiaries-space/capacity-building-in-field-higher-education-2016_en

The Education, Audiovisual and Culture Executive Agency (hereafter referred to as 'the Agency') reserves the right to amend these Guidelines in case additional clarification and instruction is required without prejudice to the beneficiaries. In case an updated version of these Guidelines will be published on the website of the Agency, the coordinators of the concerned projects will be informed accordingly.

1. GENERAL ISSUES

1.1 Communication with the Agency

Each CBHE project will be supervised by the Agency throughout its contractual period and even beyond it.

In order to implement this supervision and to provide the necessary assistance to the projects, a Project Officer (PO) in the Agency has been assigned to each CBHE project. This PO will be the primary contact person of the project in the Agency¹.

In this context:

- all project contacts with the Agency must take place through the contact person of the coordinating institution who represents the whole partnership; except under exceptional and/or duly justified circumstances, the Agency will not enter into correspondence with other beneficiaries;
- only written contacts (through letters or emails) may be taken into account for contract management purposes; this applies to amendment and/or special authorisation requests introduced by the project, as well as to the response given to them by the Agency;
- electronic messages must always be sent to the email address of the PO in charge **AND** to the functional mailbox (EACEA-EPLUS-CBHE-PROJECTS@ec.europa.eu). The purpose of this functional mailbox is to ensure a centralised monitoring of the project correspondence, as well as a follow-up of the message in the absence of the PO.

¹ The list of Project Officers is available at the following link under beneficiary space:
https://eacea.ec.europa.eu/erasmus-plus/beneficiaries-space/capacity-building-in-field-higher-education-2016_en

For more information on the Agency's project supervision and monitoring activities see below under section 4.

1.2 Composition of the Partnership

The institutions listed in Annex IV of the Agreement (list of beneficiaries and mandates) compose the Partnership in charge of implementing the project. Only those beneficiary² organisations appearing in the Annex IV of the Agreement can benefit directly from the grant awarded.

Please note that from a contractual point of view "associated partners" are not part of the beneficiary organisations that compose the project partnership. As a result, they cannot benefit directly from the grant. If necessary, their participation costs in project activities will have to be covered via the co-financing contribution provided by the beneficiary organisations or by their sponsors.

Any modification to the list contained in the Annex IV such as the addition of an institution located in a programme country or in an eligible Partner Country, or the withdrawal of an institution is only possible upon prior written approval of the Agency. Further details are given below under the section 2.3 "Amendments to the Agreement".

1.3 Mandates

The signed mandates submitted with the application bind all beneficiaries to the legal provisions of the Agreement and give power of attorney to the coordinator to sign and act on their behalf. The sole contact person for the Agency concerning all project matters is the coordinator.

In practice, the mandate means that:

- beneficiaries have jointly full financial responsibility for the project (including in the case of recovery);
- the project accounts are maintained by the coordinator, drawing on the accounts of the beneficiaries;
- beneficiaries agree to supply in due time the necessary information and supporting documents;
- the total EU contribution is managed by the coordinator, but expenditure made by the beneficiaries is eligible, insofar as it respects the Agreement rules on the eligibility of costs;
- direct audits can be carried out at the coordinator and/or any of the beneficiaries.

Details on the general obligations and roles of the beneficiaries are given in Article II.1 (Annex II - General Conditions) of the Agreement.

1.4 Partnership Agreement

A Partnership Agreement is a compulsory commitment that must be agreed and signed by each beneficiary organisation and should be consistent with the provisions as laid out in the Agreement (and its annexes).

A signed scanned copy of the Partnership Agreement will have to be provided by e-mail to the Agency within 6 months of the signature of the Agreement.

Detailed implementation modalities of the project must be agreed upon by the beneficiaries and formalised in a Partnership Agreement to be signed by the legal representative of each of the beneficiary organisations. The Partnership Agreement can either be multilateral (i.e. single agreement signed by the coordinator and all the other beneficiary organisations) or bilateral (i.e. a different agreement signed

² In these Guidelines, the general term "beneficiary(ies)" refers to all the beneficiary organisations, including the coordinator, composing the project partnership. Nevertheless, when deemed necessary, the term "coordinator" is specifically used to refer to the coordinating institution signing the Agreement.

between the coordinator and each beneficiary organisation) and should be drafted in the working communication language of the Partnership.

Provisions of the Partnership Agreement(s) may be differentiated according to the special needs/requirements of each beneficiary, provided that transparency is ensured within the partnership.

The Partnership Agreement will have to cover the various financial, technical and legal aspects related to the implementation of the project, including:

- beneficiaries' rights and obligations within the framework of the project and the Agreement;
- beneficiaries' role and responsibilities in carrying out the work programme;
- management and governance modalities;
- financial management and related rules, in particular for what concerns:
 - the budget structure (co-financing, breakdown of budget per activity and beneficiary, modalities of transfer of funds, etc.);
 - remuneration policy for staff;
 - payment modalities (reimbursement for travels and costs of stay, etc.);
- reporting mechanisms;
- conflict management mechanisms in case of problems or tasks/activities not properly implemented;
- communication strategy (project website, promotional material and its dissemination, dissemination and exploitation plan);
- sustainability strategy;
- any other relevant topic for the efficient implementation of the project.

Practical guidelines on aspects recommended to be covered in the Partnership Agreement and a template with core elements that might help drafting the internal Partnership Agreement can be found on the following Agency website:

https://eacea.ec.europa.eu/erasmus-plus/beneficiaries-space/capacity-building-in-field-higher-education-2016_en

1.5 Co-financing principle

The principle of co-financing has been taken into account in the definition of the funding approach and in particular in defining the level of the unit costs used to calculate the grant of the project³.

According to the European Union Financial Regulation grants shall always involve co-financing. This means that the resources which are necessary to carry out the project shall not be provided entirely by the EU contribution.

The grant awarded to CBHE projects is based on an estimated budget combining unit costs and actual costs and it corresponds to the European Union financial contribution to the project, as indicated in Art 1.3 and Annex III of the Agreement. In application of the co-financing principle, this amount has to be considered as a contribution to cover part of the costs incurred by the beneficiary institutions to carry out the activities foreseen in the project, and should not be mistaken with the total costs of the project which also include co-financing from the partner institutions.

In practical terms, the implementation of the CBHE project may require other types of expenditures, not specifically foreseen and included in the budget of the grant (such as costs for dissemination, publishing, translation if not sub-contracted, overheads costs, bank fees etc.), that are supposed to be covered by co-financing. It is important to note that these expenditures covered by the co-financing will not be taken into account for the final calculation of the grant and therefore will not have any financial impact on it.

³ In order to verify the expected level of co-financing, a simulation has been carried out on projects from previous programmes whose grant has been recalculated using the CBHE funding mechanism based on a combination of unit costs and other costs.

Contrary to the approach followed under previous programmes (in particular the Tempus, ALFA or Lifelong Learning programmes), the co-financing contribution provided by the partnership will not need to be justified or demonstrated at final report stage. Practically, this means that no proofs of expenditure or supporting documents will be required by the Agency. Nevertheless, at final report stage and for statistical purposes only, the partnership will be invited to provide an indication on the level and source of co-financing made available for the implementation of the project. The final financial statement will contain a dedicated section where co-financing will have to be reported.

1.6 Conflict of Interest

According to Article II.4 of the Agreement the beneficiaries shall take all necessary measures to prevent any situation where the impartial and objective implementation of the Agreement is compromised for reasons involving economic interest, political or national affinity, family or emotional ties or any other shared interest ("conflict of interests").

Any situation constituting or likely to lead to a conflict of interests during the implementation of the Agreement shall be notified to the Agency, in writing, without delay. The beneficiaries shall immediately take all the necessary steps to rectify this situation. The Agency reserves the right to verify that the measures taken are appropriate and may require additional measures to be taken within a specified deadline.

According to Article II.16.3.1(c) of the Agreement, the Agency may decide to terminate the Agreement if the beneficiaries fail to comply with a substantial obligation under the terms of the Agreement.

1.7 Publicity obligations and dissemination and exploitation of results

1.7.1 Publicity

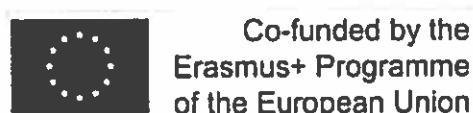
CBHE beneficiaries must make themselves familiar with the publicity provisions stipulated in both the specific and the general conditions of the Agreement in conjunction with the guidelines for beneficiaries available on the following Agency website (please select the Erasmus+ tab):

https://eacea.ec.europa.eu/about-eacea/visual-identity_en

Any communication, publication or output resulting from the project, made by the beneficiaries 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. This means that all material produced for project activities, training material, projects websites, special events, posters, leaflets, press releases, CD ROMs, etc. must carry the Erasmus+ logo and mention: "Co-funded by the Erasmus+ Programme of the European Union"

➤ Erasmus+ logo:

Logo to be used:



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

➤ Disclaimer:

Any publication should mention the following sentence:

"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"

For other official EU language versions, please consult the following website:
http://ec.europa.eu/dgs/education_culture/publ/graphics/beneficiaries_all.pdf

1.7.2 Dissemination and Exploitation of Results

CBHE projects have the responsibility to put emphasis on dissemination and exploitation of results, as they directly contribute to the impact of the programme and to public awareness of their functioning and results.

This is particularly relevant for CBHE projects whose aim is to have a long lasting impact in the Partner Countries represented in the partnership, not only at the level of the participating organisations but also on the Higher Education sector as a whole as well as on the different target groups concerned by the project.

Beneficiaries must make themselves familiar with the underlying principles and tools and take them fully into account from the early stages and during the project implementation. A first source of information is the Annex II of the Erasmus+ Programme Guide: "Dissemination and exploitation of results – a practical guide for beneficiaries" available at:
https://eacea.ec.europa.eu/erasmus-plus/beneficiaries-space/capacity-building-in-field-higher-education-2016_en

Having a strong plan for dissemination and exploitation from the beginning of a project is a key priority and should form an integral part of the CBHE throughout its lifetime. The objective of dissemination and exploitation is to maximise the impact of project results by optimising their value, strengthening their impact, transferring them to different contexts, integrating them in a sustainable way and using them actively in systems and practices at local and international levels.

The results of the project may be of diverse nature and consist of concrete (tangible) results as well as other (intangible) results, such as skills and personal experiences (e.g. training abroad might trigger new ideas, new careers and even a new cooperation project). The different categories of results may require different approaches for dissemination and exploitation. For example, tangible results like 'products' may be easily demonstrated with actual items, graphical representations and samples, whereas intangible results such as 'experiences' may require alternative methods of display such as survey results, interview analysis and accreditation programmes.

Time should be spent on establishing who is expected to use the project's results and they should be constantly updated based on the users' needs.

The key elements of a dissemination and exploitation plan are:

- the types of activity – the methods and mechanisms, the languages to be used;
- the resources – people and budget including for translation;
- the timetable;
- the strategy beyond the project's lifetime and beyond the partnership.

The first requirement for beneficiaries is to put in place and maintain a **project website** (see Article I.10.8 of the Agreement), that should be established as soon as possible after the start of the project.

In order to reach as many stakeholders as possible (e.g. students, academics and researchers, university administrative staff, world of employment, governance organisations and other key players in the field of education), it is advisable to translate as many promotion and dissemination materials as possible in English, as well as in the main local language(s) of the beneficiary institutions.

Amongst the different ways to disseminate and exploit results, beneficiaries can use the Erasmus+ Dissemination Platform established for Erasmus+ to offer a comprehensive overview of projects funded under the Programme and to highlight good practice examples and success stories.

The selected CBHE projects will be required to upload the results of the project to the Erasmus+ Dissemination Platform which can be consulted at:

<http://ec.europa.eu/programmes/erasmus-plus/projects>

The dissemination and exploitation plans should be regularly reviewed by measuring the success of the dissemination and exploitation activities already carried out. Any adjustments to the plan should be described in the Progress and Final Reports (see also section on Amendments).

Finally, please note that the Agency and the Commission can make free use of the project results (see Article I.7 of the Agreement). These results may be disseminated also at meetings organised by the Agency or the Commission.

2. CONTRACTUAL MANAGEMENT OF THE GRANT

2.1 Pre-financings (First and Second pre-financing)

Upon entry into force of the Agreement, a pre-financing payment of 50% of the maximum amount specified in Article I.3 of the Agreement will be paid to the coordinator. The pre-financing can be subject to the receipt of a guarantee of an amount equal to the pre-financing to be paid. In this case the coordinator was informed accordingly with the Agreement.

A second pre-financing payment of 40% of the maximum amount specified in Article I.3 shall be paid to the coordinator, subject to the following conditions:

- having used at least 70% of the previous pre-financing instalment paid;
- the receipt of the "Statement on the use of the previous pre-financing instalment" and "Request for payment" as specified in Annex VI of the Agreement;
- the receipt of a progress report on implementation of the action as specified in Annex V of the Agreement.

In case the first pre-financing was subject to the receipt of a bank guarantee, the second pre-financing will be subject to the receipt of a guarantee of an amount equal to the pre-financing instalment to be paid.

2.2 Reporting obligations/modalities

Reporting⁴ on the project's progress and achievements⁴ is both a crucial and a beneficial part of the project management process. It is a contractual obligation that has to be fulfilled by all the beneficiaries and serves a dual purpose:

- For the beneficiaries' own benefit and use. The reports are means of communication amongst beneficiaries about the project implementation. In addition, reports allow to share the knowledge created via the project at the disposal of a wider community. Through their dissemination, beneficiaries increase the potential for discovering initiatives that share common grounds and increase the chances of being contacted by interested parties with useful input or feedback.
- For the Agency's benefit and use. The assessment of the reports enables the Agency to take a decision on the continuation of the project. Beneficiaries will be required to submit a Progress and a Final report. Approval of the Progress report leads to the launch of the second pre-financing payment and approval of the Final Report leads to the final payment (if due). The Progress report provides the Agency with an update on how the project is advancing against

⁴ The Agency is currently revising its reporting procedure and is moving towards an e-Reporting system. This section of the Guidelines will be updated and available at the link https://encea.ec.europa.eu/erasmus-plus/beneficiaries-space/capacity-building-in-field-higher-education-2016_en 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.

original plans and budgets, while the Final report is due at the end of the project and allows the overall evaluation of the project.

As laid out in Article II.1.3 of the Agreement the coordinator shall bear responsibility for supplying to the Agency all documents and information which may be required under the Agreement. Where information is required from the other beneficiaries, the coordinator is responsible for obtaining and verifying this information before passing it on to the Agency.

In addition, the coordinator shall provide the Agency 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 (for instance for the dissemination and exploitation of results as specified in Article I.10.8 of the Agreement).

Although it is the coordinator's responsibility to submit the reports and their mandatory supporting documents in due time, the completion of the reports and the validation of the information they contain is a responsibility that falls under each of the beneficiaries that compose the project partnership. As a result, the preparation, drafting, circulation and final validation of the report's content - and more particularly for what concerns the description of the activities and the justification on the use of the grant – is an exercise that must be launched well in advance of the report's submission deadline.

Once the assessment is complete, the Agency will inform the project coordinator with an acceptance letter, on the evaluation results e.g. its decision and feedback on the project's progress and achievements.

Please note that the Agency can reject and/or ask for a revised version of the report in the following circumstances:

➤ Rejection of a report due to formal admissibility reasons

Hereafter the most common reasons:

- lack of signature by the legal representative or signed by an unauthorized person;
- the financial report (including the electronic version) is missing or the amounts presented are not in accordance with the agreed budget (initial or last amended budget);
- the report, including the financial report, has been submitted using wrong templates and/or not using the correct excel reporting tool;
- the report has been submitted in a language other than English, French or German;
- the (audit) certificate on the financial statement and underlying accounts is missing or not using the mandatory template.

In cases where the report is rejected, the beneficiary will be informed about the reasons of the rejection.

➤ Other cases of rejection of a report or suspension of the assessment by the Agency

There are a number of elements required by 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 may lead to its rejection, until the missing information is provided, or to a suspension of the analysis (refer to Article II.24.5 of the Agreement "Suspension of the time limit for payment").

Indeed even if a report is considered admissible by the Agency, the latter can still suspend or reject it during the assessment phase. The most common reason would be the incompleteness of the report.

For instance, if some parts are missing or incorrect, the Agency may request that further information is supplied and provided through the submission of an updated version of the report or of additional information. In this case, the period foreseen in the Agreement for payment will be suspended until the updated version or additional information have been received by the Agency. In the event the report has been submitted with missing or incorrect data so that the Agency is unable to carry out the assessment, the report will be rejected.

In cases where the report is rejected or suspended, the beneficiary will be informed about the reasons.

➤ **Non-submission of a report**

The respect of the report's submission deadline is a contractual obligation. As specified in Article II.23.3 of the Agreement, the Agency reserves the right to terminate the Agreement in case the required supporting documents will not be submitted in due time.

In exceptional cases the deadline for the submission of the progress report on the implementation of the action can be extended if duly justified.

If the request is not sufficiently justified or requests to extend the deadline are submitted repeatedly, a final deadline as indicated in Article II.23.3 will be set. Failure to comply with this deadline can lead to the termination of the Agreement in accordance with Article II.16.3.

In case the coordinator fails definitively to submit the project reports and the related required supporting documents, the Agency shall recover any amount already paid and if applicable, apply financial penalties of between 2% and 10% of the value of the grant as stipulated under Article II.17.1 of the Agreement.

2.2.1 Progress report on the implementation of the action (half-way through the eligibility period)

The progress report on the implementation of the action will have to be submitted at the latest half way through the eligibility period:

- for the projects of a contractual period of 2 years on 14/10/2017;
- for the projects of a contractual period of 3 years on 14/04/2018.

The reporting forms for the progress report on the implementation of the action are available on the website of the Agency and consist of the following:

- a "Progress report on the implementation of the action" (description of the progress made, statistics and indicators, tables of achieved/planned outcomes, etc.) as specified in Annex V of the Agreement;
- a "Summary report for publication"
- a "Statement on the use of the previous pre-financing instalment", as specified in Annex VI of the Agreement and,
- a "Request for payment of the second pre-financing" (to be submitted only when 70% of the first pre-financing has been spent) as specified in Annex VI of the Agreement. Further details are provided in section 2.2.2 below.

The "Statement on the use of the previous pre-financing instalment" represents an overall financial overview of the use of the grant until the date of the submission of the progress report. No financial supporting documents need to be submitted unless otherwise specified or requested by the Agency. The eligibility of the expenses declared in this Statement 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 on the implementation of the action refers exclusively to the acknowledgement of the project activities but does not imply the eligibility of the indicated expenses.

2.2.2 Request for the second pre-financing

The coordinator can submit together with the "Progress report on the implementation of the action" the "Request for payment" of the second pre-financing as specified in Annex VI of the Agreement in case 70% of the previous pre-financing instalment has been used. Following the submission of the progress

report on the implementation of the action, a second pre-financing payment of 40% of the maximum amount specified in Article I.3 shall be paid as indicated under section 2.1.

In case 70% of the previous pre-financing instalment has not been used half way through the eligibility period, the progress report on the implementation of the action (together with the "Statement on the use of the previous pre-financing instalment") should be submitted without the Request for payment of the second pre-financing. However, as soon as the spending level of 70% of the previous pre-financing instalment has effectively been achieved, an updated "Statement on the use of the previous pre-financing instalment" together with the request for payment of the second pre-financing should be submitted. Provided that the progress report on the implementation of the action was submitted and that the Agency is not requesting or waiting for additional information, a second pre-financing payment of 40% of the maximum amount specified in Article I.3 shall be paid as indicated under section 2.1.

2.2.3 Final report (two months after the end of the contractual period)

The Final report will have to be submitted at the latest two months after the end of the contractual period:

- for the projects of a contractual period of 2 years on 14/12/2018;
- for the projects of a contractual period of 3 years on 14/12/2019.

The report forms for the final reporting are available on the website of the Agency⁵ and consist of a narrative and a financial part as follows:

- "Final report on the implementation of the action" (description of the results and achievements, statistics and indicators, table of achieved outcomes, etc.) as specified under Annex V of the Agreement;
- "Summary report for publication"
- "Final Financial Statement and Request for payment" - including the financial tables for each budget heading and the required supporting documents (see sections 3.2 and 3.3 below for the type of supporting documents to be submitted under each budget heading) - as specified under Annex VI of the Agreement;
- Mandatory (Audit) Certificate on the financial statements and underlying accounts ("Report of Factual Findings on the Final Financial Report – Type II") as specified under Annex VII of the Agreement. It is important to select the auditor well in advance in order to avoid delays in submitting the final report. The costs of the audit certificate are eligible costs of the project. A mandatory template for the audit report and engagement letter between the coordinator and the auditor are available in the Guidance Notes⁵ together with the exact role and procedures to be respected by the auditor.

During the course of the evaluation of the Final report, the Agency may request that the beneficiary provides additional supporting documents. In that case, the payment will be suspended, as explained in Article II.24.5 of the Agreement. For ease of reference and assessment, supporting documents should be numbered in conformity with the Final Financial statement.

⁵ The templates can be downloaded in the "Beneficiaries space":

https://encea.ec.europa.eu/erasmus-plus/beneficiaries-space/capacity-building-in-field-higher-education-2016_en

2.3 Amendments to the Agreement

The rules for amendments of grants are set out in the Article II.12 of the Agreement signed with the Agency.

An amendment is an act modifying the grant conditions initially agreed and established in the Agreement. The amendment procedure is initiated via a modification request which most frequently originates from the beneficiary. However, it is not excluded that a modification is made at the initiative of the Agency.

The Agreement may be amended only in writing. Oral arrangements for modifications cannot legally bind the parties.

The beneficiaries should try to limit, as far as possible, the number of requests for amendments and only submit such requests when necessary. Amendments should always be requested before any changes are implemented, and not retroactively.

In order to be admissible the amendment requests must be submitted at least one month before the end of the eligibility period as detailed in the Agreement.

Any amendment, including those aiming at adding or removing a beneficiary, shall not have the purpose or the effect of putting in question the grant award decision (including the eligibility criteria) and/or be contrary to the equal treatment of applicants.

How to proceed?

As soon as changes are envisaged by the Partnership (to the project and/or the partnership composition), the coordinator should contact the Project Officer in charge and ask for his/her advice on the proposed changes.

Depending on the nature of the modification, amendments have to be made following the specific **procedures** explained in the sections 2.3.1, 2.3.2 and 2.3.3 and presented in the summary table below. Any related requests or notifications from the coordinator must be sent to the following email address: **EACEA-EPLUS-CBHE-PROJECTS@ec.europa.eu**.

The Agency will examine the justification for the modification(s) proposed and will decide whether or not to approve the requested change(s). The modification will enter into force once the Agency has sent a signed letter by email or a notification email to the coordinator. Once the amendment is made, it becomes an integral part of the initial 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 beneficiaries concerned.

Summary table with the different amendments and procedures to be followed

Change of/in	Refer to Section	Amendment Request via	Supporting Documents	EACEA Reply
1. The legal status of the coordinating institution and/or beneficiaries	2.3.1.1	Participant Portal	1-4. Official document proving the change (new statutes, official journal, etc.) attached to the email and uploaded in the Participant Portal	1-3. The Agency sends a scanned letter via email
2. The legal name of the coordinating institution and/or beneficiaries	2.3.1.2	Participant Portal	1-4. Official document proving the change (new statutes, official journal, etc.) attached to the email and uploaded in the Participant Portal	1-3. The Agency sends a scanned letter via email
3. The address of the coordinating institution	2.3.1.3	Participant Portal	1-4. Official document proving the change (new statutes, official journal, etc.) attached to the email and uploaded in the Participant Portal	1-3. The Agency sends a scanned letter via email
4. The address of a beneficiary (that is not the coordinating institution)	2.3.1.4	Participant Portal	1-4. Official document proving the change (new statutes, official journal, etc.) attached to the email and uploaded in the Participant Portal	1-3. The Agency sends a scanned letter via email
5. The contact person of the coordinating institution	2.3.2.1	Email	5. Details of the new contact person (name, address, phone number, email)	5-6-7. The Agency sends an email
6. The deadline for submission of reports	2.3.2.2	Email	6. Justification	5-6-7. The Agency sends an email
7. Contact details of the legal representative of the coordinating institution or of the contact person of the beneficiaries	2.3.4	Email	7. New contact details (name, address, phone number, email)	5-6-7. The Agency sends an email
8. The coordinating institution	2.3.3.1	Email	<p>8.</p> <ul style="list-style-type: none"> • Explanatory letter from the withdrawing coordinating institution • Explanatory and acceptance letter from the new coordinating institution • Endorsement letter signed by the former and new coordinating inst. • Financial identification form of the new coordinating institution • Revised budget allocation per beneficiary • Revised distribution of tasks • Updated and signed mandates from all beneficiaries • A validated PIC number if applicable 	8-14. The Agency sends a scanned letter via email
9. The eligibility period	2.3.3.2	Exchange of letters	9. Justification and updated planning of activities	8-14. The Agency sends a scanned letter via email
10. The budget breakdown	2.3.3.3	Exchange of letters	10. Justification, revised budget allocation per beneficiary and budget breakdown table (Annex III)	8-14. The Agency sends a scanned letter via email
11. The partnership composition	2.3.3.4	Exchange of letters	<p>11. a) Addition of a new beneficiary:</p> <ul style="list-style-type: none"> • Explanatory letter from the coordinating institution • Explanatory and acceptance letter from the new beneficiary • Revised budget allocation per beneficiary • Revised distribution of tasks • A signed mandate by the new beneficiary • Acceptance letters from all beneficiaries • A validated PIC number <p>b) Withdrawal of a beneficiary:</p> <ul style="list-style-type: none"> • Explanatory letter from the coordinating institution • Explanatory letter from the withdrawing beneficiary • Revised budget allocation per beneficiary • Revised distribution of tasks • E-mail/letter showing that the partnership has been informed 	8-14. The Agency sends a scanned letter via email
12. The legal representative of the coordinating institution	2.3.3.5	Exchange of letters	12. Official document (official journal, decree, election results)	8-14. The Agency sends a scanned letter via email
13. The bank account of the coordinating institution	2.3.3.6	Exchange of letters	13. New financial identification form	8-14. The Agency sends a scanned letter via email
14. Major changes to the work programme	2.3.3.7	Exchange of letters	14. New work programme in track changes and justification of the changes	8-14. The Agency sends a scanned letter via email

2.3.1 AMENDMENTS VIA THE EACEA PARTICIPANT PORTAL

The Participant Portal Beneficiary Register is the platform where the LEAR⁶ (Legal Entity Appointed Representative) of each beneficiary organisation registers his/her organisation as well as any changes related to the status and official address of it.

Changes of a beneficiary's organisation data will have to be introduced by the LEAR (or the person with Account Administrative role) together with the supporting documents required⁷ via the "My Organisations" option in the "organisations menu" by using the Unique Registration Facility (URF) hosted in the EACEA Participant Portal under the following link:

<https://ec.europa.eu/education/participants/portal/desktop/en/organisations/register.html>

For technical questions, please address your request to the IT helpdesk:

EC-GMSS-EDUCATION-SUPPORT@ec.europa.eu

Although it is not required to send an amendment request to the Agency for these modifications, the coordinator must inform the Agency by email of the changes introduced via the Participation Portal so as to ensure a better follow-up of the projects.

The following modifications must be made via the Participant Portal.

For the first three types of modifications (2.3.1.1, 2.3.1.2 and, 2.3.1.3), the Agency notification to the coordinator will take the form of an official amendment letter sent via email.

2.3.1.1 Change of the legal status of the coordinating institution and/or beneficiaries

The new legal status of the beneficiary must fulfil all the eligibility and selection criteria originally applied. If the change in status results in a non-fulfilment of the eligibility and/or selection criteria, the Agreement may be terminated.

2.3.1.2 Change of the legal name of the coordinating institution and/or beneficiaries

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 the beneficiary about what documents are needed.

2.3.1.3 Change of the address of the coordinating institution

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

2.3.1.4 Change of the address of a beneficiary (that is not the coordinating institution)

The change will be accepted by the Agency provided that it is compatible with the eligibility criteria of the call for proposals. In this case, the Agency notification of acceptance will take the form of an email addressed to the coordinator and the beneficiary concerned by the change.

⁶ Legal Entity Appointed Representative. It is the person authorised to have access to the Participant Portal on behalf of a legal entity and make any changes related to its legal status, legal address and legal name if needed.

⁷ An updated and duly completed and signed Legal Entity form is available under the following website: http://ec.europa.eu/budget/contracts_grants/info_contracts/legal_entities/legal_entities_en.cfm together with the related supporting documents.

2.3.2 AMENDMENTS VIA EMAIL

For the following modifications, an amendment request must be sent by email from the legal representative of the coordinator, or at least with the latter in carbon copy (Cc). The Agency notification will take the form of an email.

2.3.2.1 Change of the contact person of the coordinating institution

If it is a letter attached to an email, it should be signed by the legal representative of the coordinator. If it is an email, the legal representative should be at least in carbon copy (Cc) of the email. The email/letter should specify all relevant contact details of the new contact person, i.e. title/full name, department/faculty if relevant, role in the organisation, email, business address, telephone.

2.3.2.2 Change of deadline for submission of reports

A request to change the deadline for the submission of reports (without the extension of the eligibility period) must be submitted before the contractual deadline has been reached (see section 2.2 Reporting obligations/modalities of these Guidelines). This request must be duly justified.

2.3.3 AMENDMENTS VIA AN EXCHANGE OF FORMAL LETTERS

The modification by means of exchange of letters implies that the agreement between the two parties will not be reached by countersigning the very same document but by exchanging two separate documents (letters) via email.

For the following modifications, the coordinator must submit a scanned letter via email to the Agency (amendment request). This letter, which must be signed by the legal representative, must clearly explain the nature of the proposed amendment and the necessary modifications to the Agreement. The Agency notification to the coordinator will take the form of an official letter sent via email.

2.3.3.1 Change of the coordinating institution

This implies a change in the legal liability under the Agreement and can be requested only under the most exceptional circumstances.

- a) When the change refers to the replacement of the coordinating institution by a legal entity which is already a member of the partnership, this change is recorded via an exchange of letters.
- b) When the new coordinating institution is not already a member of the partnership, this change is recorded via an assignment contract. This is a three-party contract to be signed by the former coordinator, the new coordinator and the Agency. All eligibility, selection and award criteria must be still fulfilled at project level before concluding such a contract.

In both cases, the following documents will have to be submitted:

- Explanatory letter from the withdrawing coordinating institution explaining the reasons of their withdrawal from the project.
- Explanatory letter from the new coordinating institution including the acceptance to become the coordinating institution including full contact details of the new coordinator (name, address, phone number, email).
- Endorsement letter signed by the legal representatives of the former and the new coordinating institution:
 - the former coordinating institution which renounces to all its rights and obligations in the context of the Agreement
 - the new coordinating institution which agrees to take over the full responsibility of the Agreement for the entire duration of the eligibility period.
- A financial identification form of the new coordinating institution.

- Revised budget allocation per beneficiary.
- Revised distribution of tasks.
- New mandates indicating the new coordinating institution's details and signed by the legal representative of each beneficiary.
- A validated PIC number in case the coordinating institution is not already a partner of the partnership.

2.3.3.2 Change of the eligibility period

Only under exceptional circumstances, an extension of the eligibility period may be accepted if the Agency considers the extension justified. Extensions must be requested at the latest one month before the end of the eligibility period and only one extension of a maximum of 12 months may be granted during the lifetime of the project.

The extension of the eligibility period will not have an impact on the grant awarded.

A modification of the eligibility period also implies a modification of the deadlines for submission of reports and other documents specified in the Agreement.

The request should clearly outline why the extension is necessary, specify the activities that are affected by delays and the consequences that this will have on the achievement of the objectives. It should include a concrete and detailed plan for the activities during the additional period requested.

2.3.3.3 Change in the budget breakdown

An amendment request relating to an adjustment to the budget breakdown is only necessary when the amount indicated in Annex III of the Agreement for one or more of the budget headings needs to be increased by more than 10 %.

In order to request such amendment the coordinator must justify the need for this change and send an updated budget breakdown following the template of Annex III of the Agreement, together with a revised budget allocation per beneficiary. If the Agency accepts this change, an amendment letter including a new Annex III will be sent to the coordinator.

Other provisions on the change of the budget breakdown are set out in section 3.1.2.

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

Please note that under no circumstance an amendment to the budget can lead to an increase of the maximum grant amount specified in Article I.3 of the Agreement.

2.3.3.4 Change in the partnership composition

A change in the partnership composition may involve one of the beneficiaries, or the coordinating institution. The latter case is dealt with separately (see modification in section 2.3.3.1) since it also implies a change in the legal accountability under the Agreement.

A change in the partnership composition concerns the addition or withdrawal of one or more beneficiaries.

It needs to be ensured that by removing and/or adding a new beneficiary, all the eligibility and selection criteria (operational and financial capacity) originally applied are still fulfilled. A newly proposed beneficiary should also comply with the exclusion criteria announced in the call for proposals. A new organisation cannot be accepted if all these criteria are not met.

a) The **addition** of a beneficiary requires the following:

- Explanatory letter from the coordinating institution justifying the addition of a beneficiary.
- A letter signed by the new beneficiary including the acceptance to join the partnership and the justification of their role and added value to the project.
- Revised budget allocation per beneficiary.
- Revised distribution of tasks.
- A mandate signed by the legal representative of the new beneficiary.
- Acceptance letters from all the other beneficiaries signed by their legal representative.
- A validated PIC number.

These documents should be forwarded by the coordinator to the Agency with the request for amendment.

b) The **withdrawal** of a beneficiary requires the following:

- Explanatory letter from the coordinating institution justifying the withdrawal of a beneficiary.
- Explanatory letter from the withdrawing beneficiary explaining the reasons of their withdrawal from the project.
- Revised budget allocation per beneficiary.
- Revised distribution of tasks.
- E-mail/letter showing that the partnership has been informed of the withdrawal.

These documents should be forwarded by the coordinator to the Agency with the request for amendment.

If after the removal of a beneficiary – which may or may not be replaced by a new one – the eligibility and/or selection criteria are no longer respected at project level, the Agreement may be terminated.

Please note that a change in the composition of the partnership will imply other changes, e.g. modification of the work programme, the budget, etc. In this case, all these changes will have to be reflected in the same request of amendment with a revision of the relevant annexes.

For the CBHE projects including a Special Mobility Strand a change in the partnership composition may not affect or jeopardize the individual mobility currently being hosted by the concerned beneficiary institution.

The enlargement of the partnership will under no circumstances lead to an increase of the grant awarded.

2.3.3.5 Change of the legal representative of the coordinating institution

The letter notifying the change to the Agency must be signed by the new legal representative and must be accompanied by an official original document (official journal, decree, election results), confirming the capacity of the new legal representative to enter into legal / financial binding commitments on behalf of the beneficiaries.

2.3.3.6 Change of the bank account of the coordinating institution

If the bank account of the coordinator changes, the new bank details need to be communicated to the Agency by filling in the form in the following link:

http://ec.europa.eu/budget/contracts_grants/info_contracts/financial_id/financial_id_en.cfm

The form must be signed by the account holder in original and either stamped and signed by the bank concerned or accompanied by a recent bank statement.

2.3.3.7 Major changes to the work programme

An amendment request is only necessary for major changes to the work programme. In this case, the request should include a justification of the changes together with a revised work programme in "track changes" to make clear the changes made between the former and new work programme.

2.3.4 Other minor changes

In addition to the changes leading to an amendment of the Agreement that are presented above, other changes may occur which will not affect the Agreement but will nevertheless require a request to the Agency (by letter or email 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, affects the Agreement and has to be handled via the procedures described above, changes in their contact details (phone number, email address, etc.) just need to be notified in writing to the Agency in order to update its records.

The same applies in case there is a modification to the contact person's details of the beneficiaries.

3. FINANCIAL MANAGEMENT OF THE GRANT

The grant is calculated on the basis of **Actual costs** for the budget headings *Equipment* and *Subcontracting*, and of **Unit Costs** for the budget headings *Staff costs*, *Travel costs* and *Costs of stay*.

This section describes the financial rules for the management of the grant. The first part focuses on the general provisions applicable to the grant. The second part outlines the specific rules applicable to the "Actual costs" and "Unit costs" approaches, whereas the third part is dedicated to the calculation of the final grant.

3.1. General provisions

3.1.1 Supporting documents

Supporting documents (originals) - as specified below under the sections dedicated to each of the budget headings - must be kept by the beneficiaries. Readable copies must be kept by the coordinator with the project documentation and submitted with the Final report and Financial statement when specifically requested. Please note that, if there are doubts on the actual implementation of any particular activity or expenditure, the Agency may request to be provided with the corresponding supporting documents.

The list of supporting documents to be kept by the beneficiaries has been indicated under each budget heading. Please note that 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.

Submitting the required supporting documents is an integral part of the Agreement obligations and failure to submit one or more documents may lead to a request for reimbursement of the corresponding expenses/unit costs contribution.

For all grants, an (Audit) Certificate on the action's financial statements and underlying accounts ("Report of Factual Findings on the Final Financial Report – Type II") must be sent with the Final report and the required supporting documents. Please refer for details to Annex VII of the Agreement and the documentation made available on the website of the Agency.

3.1.2 Budget transfers and flexibility of budget headings

As specified in Article I.8 of the Agreement, the coordinator may, in agreement with the beneficiaries, when carrying out the action, adjust the estimated budget as shown in Annex III by transfers between budget headings, provided that:

- this adjustment of expenditure does not affect the implementation of the action
- the amount indicated in Annex III of the Agreement for one or more of the budget headings is not increased by more than 10 %, and
- the total estimated budget indicated in Article I.3 of the Agreement is not exceeded.

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

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

For increasing the budget heading by more than 10% please refer to the section 2.3.3.3 under 'Amendment to the Agreement'.

The maximum grant as specified in Article I.3 can never be exceeded.

For those projects that have been awarded a Special Mobility Strand, the budget granted for the implementation of the Special Mobility Strand and the budget granted for the implementation of project activities referred in these Guidelines must be kept separated. Under no circumstances a transfer of funding between the latter and the Special Mobility Strand or vice versa will be allowed.

3.1.3 Payments amongst project beneficiaries and reimbursement procedures

It is the responsibility of the partners to agree the best approach for paying/reimbursing costs incurred on project activities and to define the appropriate modalities. Payment conditions in terms of timing, requirements, form and destination must be formally agreed by the parties concerned in the Partnership Agreement (or any annex complementary to it).

It is recommended that all transfers to project beneficiaries are made via bank transfers and that all the bank statements are kept with the project accounts.

If the institutions have difficulties in receiving transfers from abroad, the use of personal bank accounts can be exceptionally considered. Nevertheless, institutions should take appropriate measures to ensure that such payments are perfectly traceable, identifiable and verifiable until the final recipient. This can include the requirement that each beneficiary concerned delivers a document signed by its legal representative, in which a designated member of staff is allowed to use a personal bank account for the purposes of the project, acting under the supervision of the beneficiary institution. Such a document should be annexed to the Partnership Agreement.

In those cases in which payments are made directly to individuals involved in the project, it is the partnership's responsibility, and more in particular the responsibility of the coordinator and the partner concerned, to decide and agree on the best approach for paying (/reimbursing) their staff/students for the activities implemented in the context of the project. This can concern the reimbursement of travel and subsistence costs as well as the payment of staff costs.

Although payments in cash are definitely not recommended, they may be accepted on the condition that they are perfectly traceable, identifiable and verifiable (e.g. supported by receipts signed by the beneficiary of the payment).

Project partnerships should also be reminded that, in accordance with article II.19.1 of Annex II of the Agreement, in order to be considered eligible costs must "comply with the requirements of applicable tax and social legislation".

3.2 Actual Costs

Financial reporting for budget items based on actual costs (equipment, sub-contracting) will be based on the principle of the expenses actually incurred which will need to be duly documented.

Beneficiaries will have to keep the documentation with the project accounts as specified in each budget heading (see section 3.2.6). In addition, they should in particular ensure in case of control and/or audit visits that the declared costs are identifiable and verifiable, in particular being recorded in the accounting records of the beneficiary and that they comply with the criteria indicated in Article II.19.1 of the Agreement.

3.2.1 Eligible Costs

As specified in Article II.19.1 of the Agreement, "Eligible costs" of the action are costs actually incurred by the beneficiary which meet the following criteria:

- they are incurred during the eligibility period, with the exception of costs relating to the preparation of the final report and the corresponding supporting documents referred to in Articles II.23.2 and I.4.1;
- they are foreseen and included in Annex III of the Agreement;
- they are incurred in connection with the action as described in Annex I of the Agreement and are necessary for its implementation;
- 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 with the usual cost accounting practices of the beneficiary;
- they comply with the requirements of applicable tax and national legislation;
- they are reasonable, justified, and comply with the principle of sound financial management, in particular regarding economy and efficiency.

Additional instructions on the eligible costs of the grant are given under the respective budget headings.

3.2.2 Ineligible Costs

As specified in Articles I.10.4 and II.19.4 of the Agreement the following costs are not considered eligible:

- equipment such as: furniture, motor vehicles of any kind, equipment for research and development purposes, telephones, mobile phones, alarm systems and anti-theft systems;
- costs of premises (purchase, rent, heating, maintenance, repairs etc.); please note that the rent of premises for short events is not concerned;
- costs linked to the purchase of real estate;
- expenses for activities that are not carried out in the project beneficiaries' country (see Annex IV of the Agreement), unless an explicit prior written authorisation has been granted by the Agency;
- depreciation costs;
- return on capital;

- debt and debt service charges;
- provisions for losses or debts;
- interest owed;
- doubtful debts;
- exchange losses;
- costs of transfers from the Agency charged by the bank of a beneficiary;
- costs declared by a beneficiary in the framework of another action receiving a grant financed from the Union budget (including grants awarded by a Member State and financed from the Union budget and grants awarded by other bodies than the Agency for the purpose of implementing the Union budget);
- contributions in kind from third parties;
- excessive or reckless expenditure;
- deductible VAT (see section 3.2.3).

3.2.3 Taxes (VAT, duties and charges)

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. In any case, taxes and duties have to be treated in accordance with the tax exemption agreement, signed between the European Union and the Partner Country for which the equipment or services are destined.

Upon request, the coordinator can obtain a certificate stating that the acquisition, delivery and installation of equipment and the provision of services in the Partner Countries are exempt from taxes, duties and charges if a Common Framework Agreement (“Financing Agreement” in the case of the Partner Countries in the Western Balkans) has been signed between the European Commission and the Partner Country. This document should normally be sufficient to obtain a tax exemption. However, practice shows that a tax exemption can be difficult to obtain in certain Partner Countries, even if the European Commission has signed agreements with the governments of those Partner Countries.

If necessary, further information and/or assistance can be requested to the National Erasmus+ Offices (Western Balkans, Southern Mediterranean, Eastern Europe, Russia and Central Asia) or to the EU Delegations in the Partner Countries concerned.

The certificate cannot be used to purchase equipment or services exempt from taxes (including VAT) within the European Union. However, equipment purchased within the EU with a view to being immediately exported to Partner Countries in the framework of the Capacity Building Projects may be exempted from taxes (including VAT), duties and charges in accordance with the normal rules.

3.2.4 Exchange rate

The coordinator shall submit the payment requests including the underlying financial statements, in euros.

By way of derogation from Article II.23.4 of the Agreement, any conversion into euro of actual costs incurred in other currencies shall be made by the beneficiary at the monthly accounting rate established by the Commission and published on its website

(http://ec.europa.eu/budget/contracts_grants/info_contracts/inforeuro/inforcuro_en.cfm) applicable:

- on the month of the receipt of the first pre-financing for all costs incurred until the second pre-financing is received and
- on the month of the receipt of the second pre-financing for all costs incurred until the end of the project.

The invoice date will be taken into account to determine the applicable monthly exchange rate.

All coordinators have to respect this rule with regards to the exchange rate to be applied during the project life time. Requests for derogation will not be considered.

As specified in Article II.19.4 of the Agreement, exchange losses are not considered eligible and exchange gains do not need to be reported.

3.2.5 Award of Contracts and Tendering procedure

3.2.5.1 Background

In addition to the provisions set out in Article II.9 and Article II.10 of the General Conditions of the Grant Agreement, where the value of a contract awarded in accordance with those Articles is over EUR 25.000 and less than EUR 134.000, the beneficiaries shall launch a tendering procedure and obtain competitive offers from at least three suppliers and retain the one offering best value for money, observing the principles of transparency and equal treatment of potential contractors and taking care to avoid conflicts of interests. Where the estimate value of a contract to be awarded in accordance with those Articles exceeds EUR 134.000, national legislation will be applicable.

Please note that the beneficiaries may not split the purchase of equipment into smaller contracts below the threshold in order to avoid launching a formal tendering procedure.

The points mentioned below are a quick guidance to help the beneficiaries when preparing their tendering procedure.

It is provided for guidance purposes only and its content is not intended to replace consultation of the applicable rules or the necessary advice of an expert, where appropriate.

3.2.5.2 General Guidance to prepare a tendering procedure

When it comes to tendering a key aim of each beneficiary institution is to purchase the most qualitative equipment/services/supplies at the best price (sound financial management) while also ensuring that the required equipment/services/supplies are made available within agreed timeframes. **Tender specifications** are mandatory and instrumental in achieving this goal.

Tender specifications describe **what the beneficiary institution is going to buy**. The quality of the description determines not only the quality it will get, but also the price that it will pay.

It is also particularly important to ensure total consistency between the tender specifications and the other tender documents (i.e. the invitation to tender, draft contract and various annexes).

The tender specifications must always indicate (see explanation under section 3.2.5.3):

- the **exclusion and selection criteria** that must be fulfilled by tenderers (analysis of the tenderers)
- the **award criteria** and their relative weighting (analysis of the quality and price)
- the **technical requirements**, i.e. the technical specifications (including, whenever relevant, the minimum technical requirements)

The following general requirements should also be followed as principles:

- the description must be comprehensive, clear, precise and transparent
- the tender specifications must ensure equal access to tenderers (equal treatment and non-discrimination) and must not have the effect of creating unjustified obstacles to competitive tendering (widest competition possible)
- the choice of the criteria described above (exclusion, selection and award) has to be proportional in relation to the subject and the value of the purchase
- Sound financial management

- Establishment of an evaluation committee

Each tendering procedure must contain at least the following elements:

- Invitation to tender
- Tender specifications
- Minutes of the tender opening
- Tender evaluation report from the evaluation committee
- Commercial offers
- Etc.

Please note that the beneficiaries must clearly document each tendering procedure and retain all the documentation in particular for audit purposes in accordance with Article II.27 of the General Conditions of the Agreement.

3.2.5.3 Specific Guidance to prepare a tendering procedure

When preparing the tender specifications, the beneficiaries should make sure to address all the issues underlined below:

Information on tendering

The information provided in this part of the tender specifications is of a more administrative nature. It addresses issues such as:

- participation in the procedure (access to the market)
- contractual conditions
- joint tenders
- subcontracting
- content and period of validity of the tenders
- identification of tenderers (legal capacity and status)
- etc.

Title, purpose and context

The title should, as much as possible, be short and precise and refer to the subject of the contract. It must be used consistently throughout the documents issued during the procedure.

The beneficiaries have to provide with as much background information and (Internet based) reference documents as possible. This will help avoiding potential unequal treatment of tenderers.

The technical specifications

The technical specifications describe what the beneficiary's institution is going to buy.

The description should be comprehensive, clear and precise. Providing tenderers with the fullest possible information is the only way to avoid possible unequal treatment.

It should include the characteristics and technical requirements of the products, services or materials to be ordered, considering the purpose for which they are intended by beneficiary's institution. These characteristics may include:

- the quality levels
- the levels and procedures of conformity assessment
- safety or dimensions, including, for supplies, the sales name and user instructions, and, for all contracts, terminology, symbols, testing and test methods, packaging, marking and labelling, production procedures and methods
- delivery and payment terms
- warranty service and technical support conditions
- etc.

In marginal cases where it is not possible to provide a sufficiently detailed and intelligible description of the subject of the contract, the description must be followed by the words "or equivalent".

The duration of execution of tasks must also be specified. It is recommended to include the period of approval of deliverables in the period of execution of the tasks.

Estimate value of the contract

The estimate value of the contract must be specified. Indeed, it is essential that interested economic operators are perfectly aware about the size of the contract they are competing for.

Evaluation and award of the contract

This part of the tender specifications describes the evaluation process and specifies the different types of criteria which will be applied to decide on the award of the contract:

- the **exclusion criteria** allow the beneficiary to determine whether an economic operator is qualified to participate in the tendering procedure.
- the **selection criteria** is to allow the beneficiary to determine whether a tenderer has the financial, economic, technical and professional capacity necessary to carry out the work and in principle they relate to their past experience. Selection criteria are not exhaustive and are general in nature. They must be drafted in a non-discriminatory manner that is consistent with the purpose and complexity of the future contract.
- finally, the **award criteria** will allow the beneficiary to choose the best tender out of those submitted by tenderers which are not excluded and which meet the selection criteria. Award criteria deal with the quality and price of the tender, without ever going back to the capacity of the tenderer or its past performance.

The award method will be the "*best value for money*" meaning that the winning tender is the one offering the best quality/price ratio, taking into account the criteria announced in the specifications.

3.2.6 Specific rules by budget heading

3.2.6.1 Equipment

This budget heading may be used to support the purchase of equipment on the condition that such equipment is not ineligible (see section 3.2.2) and is directly relevant to the objectives of the project. This could include, for example, (e-)books and periodicals, fax machines, photocopying machines, computers and peripherals (including notebooks/laptops and tablets), software, machines and equipment for teaching purposes, laboratory supplies (teaching purposes), video-projectors (hardware) and video-presentations (software), television sets, installing/setting up of communication lines for internet connection, access to databases (libraries and electronic libraries outside the partnership) and clouds, equipment maintenance, insurance, transport and installation costs.

Considering the particular nature of the Capacity Building action under the Erasmus+ programme, the total purchase cost of the equipment will be taken into account and not the equipment's depreciation (see section 3.2.2). Therefore, equipment costs will be reimbursed on the basis of the eligible costs actually incurred.

Equipment is intended exclusively for the Partner Country Higher Education Institutions (as defined in the Programme Guide) which are included in the partnership where it must be installed as soon as practically possible. Under no circumstances may equipment be purchased for any Programme Country institution/organisation or for non-higher education institutions in the Partner Countries. The equipment must be recorded in the inventory of the institution where it is installed; this institution is the sole owner of the equipment. All equipment purchased with the Erasmus+ CBHE funds must bear an Erasmus+ sticker provided by the Agency.

Equipment should be instrumental to the objectives of the project and should therefore be purchased at the beginning of the project implementation period. The procurement and delivery of equipment to Partner Country institutions is often a rather complex procedure that should be taken into consideration at the planning stage. In addition, as above mentioned, VAT is not considered as an eligible project cost. Therefore, the measures for the exemption should be launched sufficiently in advance to the purchase of the equipment.

Hiring of equipment may be considered eligible only in exceptional and duly justified circumstances, provided that prior written authorisation has been given by the Agency. The costs to be declared can only be those incurred during the eligibility period.

The following costs are not considered eligible: equipment such as furniture, motor vehicles of any kind, equipment for research and development purposes, telephones, mobile phones, alarm systems and anti-theft systems.

In the event of purchase of equipment over €25.000, the provisions set under section 3.2.5 'Award of Contracts' of these Guidelines will apply.

Compared to the equipment as specified in the original application, minor adaptations in terms of quantity and product in the purchased equipment can be accepted without prior authorisation 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 original application, prior written authorisation from the Agency should be given during project implementation.

In any case of doubt the coordinator shall contact the Agency and ask for prior written approval based on clear justifications. It is however the responsibility of the coordinator to ensure that in case approval is given, the purchased items comply with the eligibility criteria since the verification of the eligibility of the specific equipment items will only be carried out following the submission of the final report.

The total expenses for Equipment may not exceed 30% of the maximum grant as specified in Article I.3 of the Agreement, excluding the 10% flexibility as referred in section 3.1.2.

Supporting documents:

For the purpose of any **financial evaluation and/or audit**, beneficiaries will have to **retain with the project accounts** the following supporting documents:

- Invoice(s) and bank statement(s) for all purchased equipment (please note that order forms, pro-forma invoices, quotations or estimates are not considered as proof of expenditure).
- When the threshold of EUR 25.000 is exceeded and below EUR 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.
- Proof that the equipment is recorded in the inventory of the institution.

The beneficiaries may not split the purchase of equipment into smaller contracts below the threshold.

In addition, the declared costs must be identifiable and verifiable, in particular being recorded in the accounting system of the beneficiary. Furthermore, the equipment must be properly registered in the inventory of the institution concerned.

With the exception of the elements described in the shaded box below, **supporting documents should not be sent** with the Final Financial statement. At final reporting stage, the Agency will take note of the expenses on the basis of the final financial statements (list of expenses) sent by the coordinator (see Annex VI of the Agreement - "Final Financial statement") and will examine these expenses in detail to

verify their eligibility. If there are doubts on any particular point, the Agency may request to provide **all the supporting documents**.

The **following documents must be provided** with the Final Financial statement:

For equipment with a total value of more than EUR 25.000, a copy (not original) of the invoice(s) and the competitive offers must be sent as supporting documents.

Any prior authorisation from the Agency

3.2.6.2 Subcontracting

Subcontracting refers to the implementation of specific tasks being part of the action, by a third party, to which a service contract has been awarded by one or several beneficiaries. Subcontracting is intended for specific, time-bound, project-related tasks which cannot be performed by the Consortium members themselves. It includes self-employed / free-lance experts. Sub-contracting to external bodies should be very occasional. The specific competences and particular expertise needed to reach the project objectives should be found in the consortium and should determine its composition. Sub-contracting 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 heading Equipment.

Subcontracting costs will be reimbursed on the basis of the eligible costs actually incurred (actual costs) (see section 3.2).

Typical activities which may be sub-contracted (provided they are not carried out by beneficiaries' staff) are:

- Evaluation activities and auditing (Certificate on the Financial Statement)
- IT courses
- Language courses
- Printing, publishing and dissemination activities
- Translation services
- Web design and maintenance
- Logistic support for the organisation of events
- Etc.

In order to prevent double funding by the grant, catering and hospitality costs (e.g. during project events) for participants receiving Costs of Stay cannot be covered by subcontracting. Under no circumstances should these costs be charged to the project twice.

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

In the event of subcontracting over €25.000, the provisions set under section 3.2.5 'Award of Contracts' will apply.

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, project number and the signature of both parties. Beneficiaries and their staff members are not allowed to operate in a subcontracting capacity for the project.

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

The total expenses for Subcontracting may not exceed 10% of the maximum grant as specified in Article I.3 of the Agreement, without taking into account the 10% flexibility as referred in section 3.1.2.

Supporting documents:

For the purpose of any **financial evaluation and/or audit**, beneficiaries will have to **retain with the project accounts the following supporting documents:**

- 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 EUR 25.000 is exceeded and below EUR 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

In addition, the declared costs must be identifiable and verifiable, in particular being recorded in the accounting system of the beneficiary.

With the exception of the elements described in the shaded box below, **supporting documents should not be sent** with the Final Financial statement. At final reporting stage, the Agency will take note of the expenses on the basis of the final financial statements (list of expenses) sent by the coordinator (see Annex VI of the Agreement - "Final Financial statement") and will examine these expenses in detail to verify their eligibility. If there are doubts on any particular point, the Agency may request to provide **all the supporting documents**.

The **following documents must be provided** with the Final Financial statement:

When the total value of the subcontract amounts to more than EUR 25.000, the copies (not original) of the subcontract, the invoice and the competitive offers must be sent as supporting documents.

Any prior authorisation from the Agency

3.3 Unit Costs

Financial reporting for budget items based on unit costs (contribution to staff costs, travel costs and costs of stay) will be based on the principle of the "triggering event". Beneficiaries will have to **prove that the activities have been actually and properly implemented and/or that the expected output(s) have been produced** but they will **not have to justify the level of spending**. As a consequence, beneficiaries will have flexibility in the way they manage the funds awarded to cover the expenses necessary for the implementation of the activities concerned. These activities must be implemented during the eligibility period set out in the Agreement.

A unit cost is a fixed contribution which is multiplied by the specific number of units to cover the costs linked to the implementation of a specific activity or task. The unit costs to be applied are those defined in Annex I of these Guidelines, and they cannot be modified neither fractioned.

The beneficiaries will have to keep the documentation with the project accounts as specified below under the sections dedicated to each budget heading. In addition, in case of control and/or audit visits, they must ensure that the declared unit costs are supported with sufficient proof demonstrating that the activities have been implemented and/or the output(s) produced as expected.

The Agency reserves the right to re-evaluate the justification provided if the declared activities or outputs are questionable. If the activity (/output) is not accepted (e.g. because it is not supported by concrete and acceptable evidences, because it is not eligible or because it does not correspond to what was proposed in the project application) no corresponding unit costs will be granted.

For example:

- travel activity for teaching purposes but the teaching activity is not sufficiently documented (e.g. with presence or participation lists, or with a certificate of attendance)
- staff costs for the elaboration of a manual which is not backed up by the presence of an appropriate result or where copyrights have not been respected or where the content of the manual does not correspond to what was proposed in the grant application.

In practice, the additionally required proof in case of a control or audit visit should be limited to the reassurance that the declared unit costs are related to the successful realisation of an eligible project activity or output.

In cases of non-implementation of a project activity due to "force majeure"⁸ reason, duly justified and approved by the Agency in a case-by-case approach, the reimbursement of incurred costs would be made in line with the applicable unit cost.

3.3.1 Specific rules by budget heading

3.3.1.1 Staff Costs

This budget heading contributes to the cost of **staff*** for all beneficiaries when they are performing tasks which are directly necessary to the achievement of the objectives of the project. These costs are supported on the basis of unit costs (see section 3.3).

** The existence of a formal contractual relationship between the employee and the beneficiary institutions is required. The employee must be part of the payroll system of the beneficiary institution.*

Salaries of non-permanent staff (e.g. staff specifically recruited for the project and/or not appearing in the payroll system) may be charged to the project if the individual concerned fulfils all these conditions:

- works exclusively for the beneficiary during the period covered by his/her contract;
- is submitted to the same rights and obligations for what concerns his/her working conditions than normal staff under the payroll;
- is under a clear and direct subordination and supervision of the beneficiary concerned.

In case of doubt, projects are highly advised to consult the Agency and to obtain a formal confirmation from it.

The unit costs to be applied for Staff costs are those defined in the table in Annex I of these Guidelines and take into account these variables: the type of staff category, the country in which the staff member is employed, and the number of days worked for the project. Each unit cost corresponds to an amount in Euro per working day per staff.

The applicable staff categories to be applied are the following:

- Managers (including legislators, senior officials and managers) carry out top managerial activities related to the administration and coordination of project activities.
- Researchers, teachers and trainers (RTT) typically carry out academic activities related to curriculum/training programme development, development and adaptation of teaching/training materials, preparation and teaching of courses or trainings.

⁸ Please refer to Art. II.14 of the Grant Agreement.

- Technical staff (including technicians and associate professionals) carries out technical tasks such as book-keeping, accountancy, in-house translation activities.
- Administrative staff (including office and customer service clerks) carries out administrative tasks such as secretarial duties. Students can work for the project and can be considered as administrative staff, provided that they have signed a work contract with a consortium beneficiary institution.

The Staff category to be applied will depend on the work to be performed in the project and not on the status or title of the individual. Staff carrying out an administrative task should be reported under the category "Administrative staff".

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 executed (i.e. a staff member of an organisation of country A working (partly) in country B will be considered for the unit costs under country A).

Example:

A staff employed in Lithuania performing a teaching activity for 3 days in the project will be entitled to claim a total of 222 Euro, corresponding to 3 unit costs of 74 Euro.

The calculation of the grant is based exclusively on the application of the unit costs and is independent from the actual remuneration of the staff involved. Actual remuneration modalities of staff involved in the project will be defined jointly by the participating organisations, endorsed by the managers responsible for their employment, and will be part of the Partnership Agreement signed between the beneficiaries at the beginning of the project.

The grant for Staff costs is calculated by multiplying the unit cost (corresponding to the applicable category of country and staff) by the total number of days spent on the implementation of the project per staff member. One working day is defined according to the applicable national legislation.

In principle, declared working days per individual should not exceed 20 days per month or 240 days per year.

The contribution to Staff may not exceed 40% of the maximum grant as specified in Article 1.3 of the Agreement, without taking into account the 10% flexibility as referred in section 3.1.2.

Supporting Documents

Beneficiaries do not need to justify the level of spending. For activities funded with unit costs, the supporting documents will have to demonstrate that the volume and/or the nature of the activities actually implemented, justify the number of unit costs charged to the grant.

For the purpose of any **financial evaluation and/or audit**, beneficiaries will have to **retain with the project accounts** the following supporting documents:

- The existence of a formal contractual relationship⁹ between the employee and the employer. Furthermore, for non-permanent staff and/or not appearing in the payroll system, the beneficiary must be able to demonstrate that the conditions defined under the second paragraph of section 3.3.1.1. have been fulfilled.
- A duly filled-in Staff Convention (Annex II of these Guidelines) for each person employed by the project. The convention must be signed by the person performing the activity then countersigned and stamped by the person responsible (e.g. rector, dean) in the institution that

⁹ Normally only the persons employed by the beneficiary institutions can receive "Staff costs" paid from the grant contribution. At final reporting stage, for the purpose of any evaluation and/or audit, the beneficiary institution may be asked to prove the employment status of the person/s concerned and to demonstrate its compliance with the beneficiary institutions/countries practice/social legislation.

employed this person. For staff performing different categories of tasks a separate convention must be signed for each type of activity.

- Time-sheets have to be attached to each staff convention. They must be signed by the person concerned and countersigned by the person responsible in the institution that employed this person. They must indicate the following:
 - the project reference
 - the name of the person performing the tasks, his/her position and the staff category
 - the institution and the country where the person is employed
 - the number of days worked for the corresponding month and year
 - the description of the tasks performed, the outputs produced and the related work package.
- Any material evidence allowing to verify that the declared workloads correspond to actual activities/outputs (e.g. attendance lists for lectures given, tangible outputs / products, salary slips, etc.).

With the exception of the elements described in the shaded box below, **supporting documents should not be sent** with the Final Financial statement. At final reporting stage, the Agency will take note of the activities carried out on the basis of the final financial statement sent by the coordinator (see Annex VI of the Agreement - "Final Financial statement") and will verify their eligibility. If there are doubts on any particular point, the Agency may request to provide **all the supporting documents**.

For staff costs calculated by the application of unit costs, it is not necessary to provide justifications to prove the level of expenses. Therefore, no supporting documents regarding hourly/daily/monthly rates have to be provided.

At this stage, the actual contribution of the EU will be re-calculated globally for the overall project, using the unit cost approach, on the basis of the actual human resources mobilised and the activities actually and properly implemented.

The **following documents must be provided** with the Final Financial statement:

Any prior authorisation from the Agency

3.3.1.2 Travel costs and Costs of Stay

Please note that specific rules for the Special Mobility Strand are defined in separate Guidelines

This budget heading contributes to the costs of travel and stay for staff* and students participating in activities directly related to the achievement of the project. These costs are covered on the basis of unit costs (see section 3.3).

** The existence of a formal contractual relationship between the employee and the beneficiary institutions is required in order to participate to any travel.*

The unit costs to be applied are those defined in Annex I of these Guidelines and are calculated taking into account the following variables: the travel distance (for travel costs) and the duration in days (for costs of stay).

Prior written authorisation from the Agency 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 partnership.

Staff

Any category of staff (e.g. managers, RTT, technical and administrative staff) under official contract with the beneficiary institutions and involved in the project may benefit from financial support for travel and subsistence provided it is directly necessary to the achievement of the objectives of the project.

Please note that the travel costs and costs of stay related to subcontracted service providers have to be declared under the sub-contracting budget heading and be justified and documented accordingly.

Travels are intended for the following activities:

Activities	Duration	Location of activity	Staff from PC-to PC	Staff from PC-to PgC	Staff from PgC-to PC	Staff from PgC-to PgC
Teaching / training assignments	Max. 3 months	Activities must take place in project beneficiaries' countries unless explicit prior written authorisation from the Agency	X	X	X	X
Training and retraining purposes			X	X	Not eligible	
Updating programmes and courses			X	X	X	X
Practical placements in companies, industries and institutions			X	X	Not eligible	
Project management related meetings			X	X	X	X
Workshops and visits for result dissemination purposes ¹⁰			X	X	X	X

PC = Partner Country

PgC = Programme Country

Except in the case of existence of a national law which states the contrary, beneficiary institutions should not suspend payment of normal salaries to their staff during time spent travelling within the framework of the project.

Prior written authorisation from the Agency is required if the staff concerned intends to carry out activities not described above.

Students

Students (at undergraduate, graduate, post graduate and doctoral level) registered in one of the beneficiary institutions may benefit from a financial support for travel and subsistence provided it supports the achievement of the project objectives. 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).

Student mobility must be targeted mainly at Partner Country students and intended for the following activities:

¹⁰ The main target groups of dissemination activities should be in the Partner countries. In order to reach as many target groups as possible the activities should take place in project beneficiaries' partner countries. However, it is not excluded that some dissemination is carried out in the Programme countries. For this last case prior written authorisation from the Agency is required.

Activities	Duration	Location of activity	Student from PC- to PC	Student from PC-to PgC	Student from PgC-to PC	Student from PgC- to PgC
Study period	Min. 2 weeks - Max. 3 months	Activities must take place in or under the supervision of a beneficiary organisation	X	X	X	Not eligible
Participation in intensive courses ¹¹			X	X	X	X
Practical placements, internships in companies, industries or institutions			X	X	X	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		X	X	X	X

PC = Partner Country

PgC = Programme Country

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).

Prior written authorisation from the Agency is required if the student concerned intends to carry out activities not described above.

Supporting documents:

Beneficiaries do not need to justify the level of spending. For activities funded with unit costs, the supporting documents will have to demonstrate that the volume and/or the nature of the activities actually implemented, justify the number of unit costs charged to the grant.

For the purpose of any **financial evaluation and/or audit**, beneficiaries will have to be able to justify/prove the following elements:

- The journeys actually took place.
- The journeys are connected to specific and clearly identifiable project-related activities.

The following supporting documents must be retained with the project accounts:

- A duly filled-in Individual Travel Report (Annex III of these Guidelines). Supporting documentation will have to be attached to each travel report in order to demonstrate the fact that the travel and the activity actually took place (e.g. travel tickets, boarding passes with points of departure and destination, dates and name of the person travelling, invoices, receipts, proof of attendance in meetings and/or events, agendas, tangible outputs/products, minutes of meetings). It will not be necessary to prove the actual cost of the travel.

With the exception of the elements described in the shaded box below, **supporting documents should not be sent** with the Final Financial statement. At final reporting stage, the Agency will take note of the travel and activities on the basis of the final financial statements sent by the coordinator (see Annex VI of the Agreement-"Final Financial Statement") and will verify their eligibility. If there are doubts on any particular point, the Agency may request to provide **all the supporting documents**.

¹¹ An intensive course for a short-term duration brings together students and teaching staff from participating higher education institutions. An intensive course must be directly linked to the overall project objectives and must mainly target Partner Country students.

The following documents must be provided with the Final Financial statement:

Any prior authorisation from the Agency

At this stage, the actual contribution of the EU will be re-calculated globally for the overall project, using the unit cost approach, on the basis of the actual journeys carried out. The EU contribution to the travels and costs of stay will not exceed 110% of the absolute amount indicated in Annex III of the Agreement or any subsequent amendments of it.

3.3.1.2.1 Specific rules for Travel Costs

The grant contributes to the travel of staff and students involved in the project, from their place of origin (home institution within the partnership) to the venue of the activity and return (including visa fee and related obligatory insurance, travel insurance and cancellation costs if justified). Financial support will be provided only for travels that are directly related to the achievement of the objectives of the project. Activities and related travels must be carried out in the project beneficiaries' countries. Any exception to this rule must be authorised by the Agency. For the detailed list of eligible activities see section 3.3.1.2.

Please note that the unit costs for travel also cover cancellation costs. Therefore, it is strongly recommended to purchase travel tickets including cancellation insurance. Except for cases of *force majeure*¹² or exceptional and duly justified cases, only unit costs for travel which actually took place can be reported and charged to the project. Prior written authorisation from the Agency is required in these cases.

The grant contribution to the travel includes visa fees. Nevertheless, if a travel of more than 100 km is necessary in order to obtain a visa, unit costs for the corresponding travel and related costs of stay can be claimed.

For each participant, the grant is calculated by applying for each travel the unit cost corresponding to the applicable distance band. Each unit cost corresponds to a fixed amount in Euro per travel per person.

In order to apply the correct unit cost, the beneficiary must identify the travel distance of a one-way travel (from their place of origin - home institution within the partnership - to the venue of the activity) using the distance calculator supported by the European Commission (http://ec.europa.eu/programmes/erasmus-plus/tools/distance_en.htm). The travel distance identified will be used to calculate the corresponding unit cost. Each unit cost applied will contribute to the costs of travel for the round trip, regardless of the expenses actually incurred.

Example:

If a person from Madrid (Spain) is taking part in an activity in Rome (Italy), the beneficiary will calculate the distance from Madrid to Rome using the distance calculator (1365,28 Km), then apply the unit cost for the corresponding distance band, i.e. 500/1999 Km. This unit cost will be a fixed contribution of 275 Euro that will cover the costs of travel from Madrid to Rome and return.

If the place of departure is different from the place of the home institution, a prior authorisation from the Agency is needed.

In the context of a circular travel (e.g.: a participant leaves his/her 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 his/her place of departure A), the grant contribution to the travel costs will be calculated with the sum of:

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

¹² Please refer to Art. II.14 of the Grant Agreement.

In case of circular travel, the final travel (in order for the participant to return to his/her original place of departure) is never taken into account for the calculation of the grant contribution to the travel costs. This is due to the fact that the unit cost amounts used for calculating the grant contribution are already covering return trips.

Please note that the notion of circular travel implies a project activity in each destination and does not apply to air travels with stopover(s).

No financial contribution will be granted for travels of less than 100 km.

The calculation of the grant is based exclusively on the application of unit costs and is independent from the actual costs incurred for the travel. The unit cost amounts defined to cover staff and students travel costs will be used for determining the final eligible grant resulting from the analysis of the final report. However, for the implementation of the activities during the eligibility period specified in the Agreement, beneficiaries are free to define their own modalities for the reimbursement of the travel costs incurred by their staff/students.

3.3.1.2.2 Specific rules for Costs of Stay

Costs of stay can be reported for staff or students involved in the project for activities taking place outside the city of the participant's home institution. These costs contribute to the subsistence, accommodation, local and public transport such as bus and taxi, personal or optional health insurance. Financial support will be provided only for costs of stay that are directly related to the achievement of the objectives of the project. Activities must be carried out in the project beneficiaries' countries. Any exception to this rule must be authorised by the Agency. For the detailed list of eligible activities see section 3.3.1.2.

Unit costs to be applied for **staff** are different from unit costs for **students**:

- For each **staff**, the grant is calculated by applying the unit cost corresponding to the applicable duration of the activities (in days), up to the 14th day of activity / between the 15th and 60th day / between the 61st day and up to 3 months. Each unit cost corresponds to a fixed amount in Euro per day per participant.
- For each **student** the grant is calculated by applying the unit cost corresponding to the applicable duration of the activities (in days), up to the 14th day of activity / between the 15th and 60th day. Each unit cost corresponds to a fixed amount in Euro per day per participant.

In order to apply the correct unit cost, the beneficiary must identify the duration in days of the activity (including the travel from their place of origin to the venue of the activity and vice-versa)¹³ and apply the corresponding unit costs as defined in Annex I of these Guidelines. Each unit cost applied will contribute to the costs of stay regardless of the expenses actually incurred.

Examples:

If a staff from Paris (France) is taking part in an activity in Brussels (Belgium) during 2 days, the beneficiary will apply 2 unit costs of 120 Euros each, for a total of 240 Euros.

If a staff from Paris (France) is taking part in an activity in Brussels (Belgium) during 20 days, the beneficiary will apply 14 unit costs of 120 Euros each + 6 unit costs of 70 Euros each for a total of 2.100 Euros.

If a student from Paris (France) is taking part in an activity in Berlin (Germany) during 2 days, the beneficiary will apply 2 unit costs of 55 Euros each, for a total of 110 Euros.

If a student from Paris (France) is taking part in an activity in Berlin (Germany) during 22 days, the beneficiary will apply 14 unit costs of 55 Euros each and 8 unit costs of 40 Euros each, for a total of 1.090 Euros.

¹³ Independently of the time of departure or arrival.

Although no financial contribution will be granted for travels of less than 100 km, the corresponding costs of stay are eligible.

The calculation of the grant is based exclusively on the application of the unit costs and is independent from the actual costs incurred for the stay. The unit costs amounts defined to cover staff and students costs of stay will be used for determining the final eligible grant resulting from the analysis of the final report. However, for the implementation of the activities during the grant agreement period, beneficiaries are free to define their own modalities for the reimbursement of the costs of stay incurred by their staff/students.

3.4 Overview of supporting documents per budget heading

Reimbursement basis	Budget Headings	Documents to retain with project accounts	Documents to be sent with the Final report
ACTUAL COSTS	<i>Equipment</i>	<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 authorisation from the Agency
	<i>Subcontracting</i>	<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 authorisation from the Agency
UNIT COSTS	<i>Staff</i>	<ul style="list-style-type: none"> ▪ Formal employment contract ▪ Staff convention ▪ Time sheets ▪ 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 the Agency
	<i>Travel and Costs of Stay</i>	<ul style="list-style-type: none"> ▪ Individual Travel Report (ITR) ▪ 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 the Agency
<p>For all grants, a Certificate on the financial statements and underlying accounts ("Report of Factual Findings on the Final Financial Report – Type II") must be sent with the Final report (see Annex VII of the Agreement).</p>			

** Examples of supporting documents. Please note that 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, please keep all possible results to be able to show-case your activities.*

3.5 Final Grant

3.5.1 Calculation of the Final Grant

The grant may not exceed the maximum amount authorised in the Agreement (Article I.3 and Article II.25.2) and the beneficiaries may not, in any circumstance, make a profit from it (Article II.25.3).

The amount of the final grant will be determined following examination of the final financial statements 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 Agreement will be deducted from the total amount declared.

The analysis of the Final Financial Statement may lead to a request for reimbursement of a certain amount. If the beneficiary has to reimburse, a recovery order will be issued by the Agency for the Agreement in question. The financial analysis of this report will be explained to the beneficiary in a settlement letter.

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 as specified in Article II.24.4 of the Agreement. This can be subject of further control and audits visits as described below.

The amount of the balance shall be determined by deducting from the final amount of the grant, the total amount of pre-financing(s) already made.

3.5.2 Penalties related to the implementation of the action

3.5.2.1 Penalties in the case of non-compliance with publicity obligations

According to Article I.10.10 of the Agreement, the obligation to comply with the publicity provisions constitutes a substantial obligation. Without prejudice to the right to terminate the grant, in case of failure to fulfil this obligation, the Agency may apply a 20% reduction of the grant initially provided for.

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

According to Article I.10.6 of the Agreement, the Agency may reduce the grant initially provided if the action is implemented poorly, partially or late.

Such 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 Agreement.

The final report and the outputs produced by the project (publications, conference papers, presentations etc.), will be assessed using a common set of quality criteria based on the same evaluation criteria and the same scoring scale as those used application stage: relevance (maximum 30 points); quality of the project (design and) implementation (maximum 30 points); quality of the project team and cooperation arrangements (maximum 20 points); and impact and sustainability (maximum 20 points).

The score will vary from 0 to 100, where 0 is the lower mark and 100 the highest.

Where the rating falls between 0 and 50, a reduction of the EU grant initially provided to the partnership will be implemented according to the following scale:

- 25% reduction if the final report scores at least 40 points and below 50 points;
- 35% reduction if final report scores at least 30 points and below 40 points;
- 55% reduction if the final report scores at least 20 points and below 30 points;
- 75% reduction if the final report 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. In case the additional information will be deemed insufficient to illustrate a sound and objective oriented project implementation, the above mentioned penalties will be applied.

Project coordinators will be informed about their project performance assessment and their compliance with the publicity obligations also after submission of progress report. The information provided at progress report stage will allow beneficiaries to improve their project performance and/or their compliance with the visibility requirements. In addition and in case of negative results after a monitoring visit, beneficiaries might be informed on an ad hoc basis of serious weaknesses in their implementation.

4. PROJECT SUPERVISION, MONITORING AND SUPPORT

All CBHE projects will be the object of continuous monitoring and supervision by the Agency and, where applicable, other authorised organisations (e.g. National Agencies in the Programme Countries, National Erasmus+ Offices in the Partner Countries from regions 1, 2, 3, 4 and 7, EU Delegations in the Partner Countries and any other organisations/individuals authorised to do so on behalf of the European Commission / Agency).

The purpose of this monitoring process is to:

- ensure that the projects are achieving their objectives in accordance with the work programme presented in their grant application as well as with the Erasmus+ CBHE rules and regulations defined in the Grant Agreement signed with the Agency;
- assist the project for any advice or support it may need during its implementation phase and beyond; this advice can concern the CBHE regulations, the internal management of the project and/or the partnership, the difficulties or constraints encountered at local level in the Partner Country(/ies) concerned, etc.;
- contribute to the visibility and dissemination of the project in the context of Erasmus+ promotion events or publications.

In this context, the monitoring exercise aims at tracking and reviewing the progress and the performance of CBHE projects with a view on the one hand to prevent difficulties and obstacles linked to their implementation that may impact negatively their outputs and sustainability, and on the other hand to support its promotion and dissemination efforts.

The monitoring and supervision procedures applied to individual projects will take various forms as explained below and will vary in accordance with the different phases of the project (i.e. preparation, development, implementation, dissemination and sustainability) as well as with the specific situation of the project in terms of risk-assessment.

Although most of the project monitoring activities will take place during the project implementation phase - contractual period-, the Agency will also monitor the impact and long-term sustainability of the projects after the end of their funding period.

These monitoring activities will be implemented (/supervised) by the EACEA Project Officer in charge of the project.

In order to take full benefit of the Agency supervision, projects are invited to communicate in advance to their Project Officer any particular activity or result that may be used by the Agency for dissemination purposes (e.g. outreaching event, project publication, etc.)

4.1 Desk Monitoring

Desk monitoring refers to the supervision and follow-up of the project progress through the analysis of reports and the exchange of correspondence between the Agency's Project Officer and the project Coordinator.

In accordance with the requirement specified in the Grant Agreement, each CBHE project will have to submit two reports to the Agency, one at mid-term and the second at the end of the contractual period (see section 2.2).

In order to ensure that the content of these reports provides an accurate and comprehensive view on all the dimensions of the project implementation (i.e. administrative, financial, academic, etc.) it is important that they are completed in full transparency and with the active contribution of all the consortium beneficiaries. This is particularly relevant for the organisations from the Partner Countries who are the direct beneficiaries of the project results and on whom the project will have to demonstrate its long lasting impact.

In addition to the mandatory reports referred to above and in accordance with the result of its risk-assessment, the Agency may request additional reports on activities and/or expenditure with the objective to strengthen its supervision of individual projects and to ascertain that these projects are progressing in accordance with the Erasmus+ CBHE requirements and objectives.

If an additional report is requested by the Agency, the project coordinator will be given a period of two to six weeks to submit it (depending on the volume and complexity of the information to be provided).

4.2 Field Monitoring

Field monitoring activities are implemented through direct meetings between the Agency (or any of the parties specified in the introduction of section 4) and representatives from the CBHE partnership. Ideally, field monitoring visits will take place:

- at the time of a consortium meeting so as to involve all (/most of) the beneficiaries;
- at the premises of one of the project beneficiaries (preferably from one of the Partner Countries represented in the consortium) in order to meet the university staff (and if applicable, students) involved in the project, to visit the premises and, where applicable, to verify the presence and usage of the equipment purchased with the project grant.

However, this is not always possible and as a result, the field monitoring can also take place:

- in the premises of another organisation (e.g. during a conference or event involving the project beneficiaries, in the EU Delegation, in the Agency, etc.);
- involve only the coordinator and/or some of the project beneficiaries;
- "virtually" through a video conference between the Agency and the partnership.

Please note that in accordance with Article I.10.7 of the Agreement, the coordinator and other projects representatives can be invited to ad hoc meetings organised by the Agency in order to address general or specific issues related to the implementation of the project. The costs for participating in these meetings will have to be covered by the project grant.

Field monitoring visits to organisations in the Partner Countries are particularly important in order to evaluate the impact of the project in these countries and to assess the sustainability prospects of the project outcomes. These visits provide an opportunity to ensure sound and effective management of the CBHE funds and at the same time provide an increased visibility of the EU support in the target country(/ies).

In regions 1, 2, 3, 4 and 7 National Erasmus+ Offices (NEOs) will be responsible for implementing field monitoring visits (with or without the participation of the Agency) to the organisations of their countries involved in CBHE projects. In other regions, these visits will be implemented by the Agency (where applicable, with the support of the EU Delegation).

Implementation of Field Monitoring activities

1. With a view to be able to plan well in advance a possible monitoring visit, the coordinator shall inform its Project Officer in the Agency of the project timetable for organising its consortium

meetings. In addition it will communicate the exact dates of the following meeting at least 6 weeks in advance of this date.

2. Unless already arranged in the context of point 1 above, the Agency (or the National Erasmus+ Office) will inform the project coordinator and the local institution to be visited, about a planned monitoring visit/meeting at least 6 weeks in advance of the visit/meeting date.
3. The conclusions/findings/recommendations/action plan resulting from a field monitoring visit/meeting will be the object of a comprehensive written feedback drafted by the Agency and sent to the project consortium (via its coordinator) and the other parties concerned (i.e. NEO, EU Delegation, etc.).

4.3 Checks and Audits

According to Article II.27 of the Agreement, the Agency and/or the Commission may carry out technical and financial checks and audits in relation to the use of the grant. Information and documents provided in the framework of checks or audits shall be treated on a confidential basis.

Checks, audits or evaluations made by the Agency and/or the Commission may be carried out either directly by its own staff or by any other outside body authorised to do so on its behalf.

Such checks, audits or evaluations may be initiated during the implementation of the Agreement and for a period of five years starting from the date of payment of the balance. The check, audit or evaluation procedure shall be deemed to be initiated on the date of receipt of the letter of the Agency or the Commission announcing it.

ANNEXES

ANNEX I UNIT COSTS FOR STAFF, TRAVEL AND COSTS OF STAY

Unit costs to be applied for Staff costs, Travel costs and Costs of stay (rules described in section 3.3.1 of these Guidelines).

ANNEX II STAFF CONVENTION

A Staff Convention to be filled in for each person employed by the project and to be retained with the project accounts (rules described in section 3.3.1.1 of these Guidelines).

ANNEX III INDIVIDUAL TRAVEL REPORT

An Individual Travel Report to be filled in by each participant and to be retained with the project accounts (rules described in section 3.3.1.2 of these Guidelines).

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.

UNIT COSTS FOR TRAVEL AND COSTS OF STAY

THESE UNIT COSTS ARE NOT APPLICABLE FOR THE "SPECIAL MOBILITY STRAND"

TRAVEL COSTS^d

Travel distances must be calculated using the distance calculator supported by the European Commission:
http://ec.europa.eu/programmes/erasmus-plus/tools/distance_en.htm

The beneficiary must identify the distance of a one-way travel to calculate the amount of the EU grant that will support the round trip. Financial support will be provided only for travels that are directly related to the achievement of the objectives of the project.

Distance band	Unit cost per participant
Between 100 and 499 KM	180 EUR
Between 500 and 1999 KM	275 EUR
Between 2000 and 2999 KM	360 EUR
Between 3000 and 3999 KM	530 EUR
Between 4000 and 7999 KM	820 EUR
8000 KM or more	1100 EUR

COSTS OF STAY^f

Costs of stay are based on the duration of the activities of the participants.

<u>STAFF</u>	Unit cost per day per participant	<u>STUDENT</u>	Unit cost per day per participant
Up to the 14 th day of activity +	120 EUR	Up to the 14 th day of activity +	55 EUR
Between the 15 th and the 60 th day of activity +	70 EUR	Between the 15 th and the 90 th day of activity	40 EUR
Between the 61 st day of activity and up to 3 months	50 EUR		

⁴ Example: if a person from Madrid (Spain) is taking part in an activity taking place in Rome (Italy), the beneficiary will calculate the distance from Madrid to Rome using the distance calculator (1365,28 Km), then apply the unit cost for the corresponding distance band, i.e. 500/1999 Km. This unit cost will be a fixed contribution of 275 Euros that will cover the costs of travel from Madrid to Rome and return.

⁵ Example: if a staff from Paris (France) is taking part in an activity in Brussels (Belgium) during 20 days, the beneficiary will apply 14 unit costs of 120 Euros each + 6 unit costs of 70 Euros each, for a total of 2.100 Euros.

STAFF CONVENTION

Ref. No.....

Project No.

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

BETWEEN
Hereinafter "the Institution"*

AND Name:
Address:
.....
Hereinafter "the Staff member"*

THE FOLLOWING HAS BEEN AGREED:

1. The Institution is a member of the partnership for the above-mentioned project.
2. The Staff member is employed by the Institution and is part of its payroll system.
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.

	<i>dd/mm/yy</i>		<i>dd/mm/yy</i>
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 in which the Staff member is employed	
Number of days worked and charged to the grant (according to time-sheet)	

5. This agreement does not alter in any way the employment conditions already existing between the Institution and the Staff member and has been 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 convention must be signed by the person concerned, then signed and stamped by the person responsible in the institution where this person is normally employed. The Institution must be a member of the partnership.*

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	STUDENTS
<input type="checkbox"/> Teaching/training assignment	<input type="checkbox"/> Study period
<input type="checkbox"/> Training and retraining purposes	<input type="checkbox"/> Participation in intensive courses
<input type="checkbox"/> Updating programmes and courses	<input type="checkbox"/> Practical placements, internships in companies, industries or institutions
<input type="checkbox"/> Practical placements in companies, industries and institutions	<input type="checkbox"/> Participation in short term activities linked to the management of the project
<input type="checkbox"/> Project management related meetings	
<input type="checkbox"/> Workshops and visits for result dissemination purposes	

(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:

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)

<p>STAFF</p> <p><input type="checkbox"/> Teaching/training assignment</p> <p><input type="checkbox"/> Training and retraining purposes</p> <p><input type="checkbox"/> Updating programmes and courses</p> <p><input type="checkbox"/> Practical placements in companies, industries and institutions</p> <p><input type="checkbox"/> Project management related meetings</p> <p><input type="checkbox"/> Workshops and visits for result dissemination purposes</p>	<p>STUDENTS</p> <p><input type="checkbox"/> Study period</p> <p><input type="checkbox"/> Participation in intensive courses</p> <p><input type="checkbox"/> Practical placements, internships in companies, industries or institutions</p> <p><input type="checkbox"/> Participation in short term activities linked to the management of the project</p>
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(3) DETAILS OF THE TRAVEL

PERIOD*	From (Depart date) <i>(dd/mm/yy)</i>	To (Return date) <i>(dd/mm/yy)</i>
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:

STAFF CONVENTION

Ref. No.....

Project No.

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

BETWEEN
Hereinafter "the Institution"*

AND Name:
Address:
.....
Hereinafter "the Staff member"*

THE FOLLOWING HAS BEEN AGREED:

1. The Institution is a member of the partnership for the above-mentioned project.
2. The Staff member is employed by the Institution and is part of its payroll system.
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.

	<i>dd/mm/yy</i>		<i>dd/mm/yy</i>
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 in which the Staff member is employed	
Number of days worked and charged to the grant (according to time-sheet)	

5. This agreement does not alter in any way the employment conditions already existing between the Institution and the Staff member and has been 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 convention must be signed by the person concerned, then signed and stamped by the person responsible in the institution where this person is normally employed. The Institution must be a member of the partnership.*

GENERAL INSTRUCTIONS - CBHE 2016 - ANNEX VI - FINANCIAL STATEMENTS

When opening the file and in order to make it work properly:

- Save the file on your desktop and save it as an "Excel Macro-Enabled Workbook" file.
- Please click "enable content" if requested by your system.
- Please click "activate the macros" if requested by your system.
- Go to file => option => advanced => display option for this workbook => For objects, click the "show all" option.

IMPORTANT NOTE:

- This Excel sheet is most suited to the Windows operating system using MS Office 2010.
- This Excel sheet is protected and pre-formatted, meaning that only the buttons and blue coloured fields are accessible for encoding data. TO AVOID ANY ERROR OF CALCULATION, PLEASE DO NOT COPY/PASTE DATA FROM OTHER SOURCES (DATA MUST BE ENCODED OR SELECTED VIA THE DROPDOWN MENUS) and ensure that the data encoded is correct.

PURPOSE OF THIS TOOL

This Excel file (CBHE 2016 - ANNEX VI - FINANCIAL STATEMENTS) is a tool that has to be used for:

- 1) Fulfilling your reporting obligations as specified under Article I.4. and in Annex V and VI of the Grant Agreement.
- 2) Monitoring the use of the grant for what concerns the disbursement of actual and unit costs, throughout project implementation. This will allow the partnership to monitor its budget consumption and the progress made in the implementation of the activities funded through unit costs.

In addition to these instructions, the file includes the following sheets:

- **2 sheets (yellow tabs):**
 - "Final financial statement", to be sent together with the Final report on implementation of the action" and other documents following the instructions specified in Annex V and VI of the Grant Agreement.
 - "Costs incurred & 2nd Prefinancing", to be sent together with the "Progress report on implementation of the action" and other documents following the instructions specified in Annex V and VI of the Grant Agreement.
- **4 individual "financial tables" for the respective budget headings (blue tabs):**
 1. Staff costs – 2.3 Travel costs & Costs of stay – 4. Equipment – 5. Subcontracting; these tables must be filled in throughout the project implementation

Please note that if one or more data/information to be filled in the blue coloured cells is missing, an error message will appear in red in the last column.

 - To add a row, click the button "ADD ROW" (the row will be added after the row currently selected)
 - To delete a row, click the button "DELETE ROW" (the row that will be deleted is the row currently selected)
 - To duplicate a row, click the button "DUPLICATE ROW" (enter the row to duplicate, the row will be added after the row currently selected)
- **1 sheet "Co-financing" (purple tab):** to be filled in for information only.
- **2 summary sheets (green tabs),** which are available for information only, and for monitoring the budget consumption. These sheets are filled in automatically. No data can be encoded.
 - "Breakdown & Project funding"
 - "Breakdown Staff - Travel costs & Costs of stay"

Important notice:

Before completing the financial tables with their respective data, you must first fill in the "Final Financial statement" sheet following the instructions below. This will allow you to complete the individual "financial tables" for each budget heading (instructions provided below). The financial information for the "Final financial statement" and the "Costs incurred & 2nd Prefinancing" will be filled in automatically once the "financial tables" for each budget heading are filled in.

"FINAL FINANCIAL STATEMENT"

Information to be encoded (blue coloured cells):

- Project number (to be encoded) - please use the same numbering reported in the Grant Agreement
- Grant Awarded (to be encoded) - please report the budget as detailed in Annex III of the Grant Agreement or any subsequent amendments (if applicable)
- Name of Partner (to be encoded) - please encode the name of each of the project Partners following the same order as in Annex IV of the Grant Agreement
- Country (to be chosen via a "drop down menu")
- Only for project with "Special Mobility Strand": Please fill in the cells in the section "Special Mobility Strand" following the data/information reported in the "mobility tool".
- IBAN: Please fill in the Bank account number. Please note that the bank account indicated must be the same as the one specified in the Grant Agreement or any subsequent amendments (if applicable). In case you wish to indicate a new bank account, you need to contact the Agency and request an amendment to the Grant Agreement.
- Date
- Name and Function
- Signature

"COSTS INCURRED & 2nd PREFINANCING"

Please note that this sheet is automatically filled in with the information provided in the sheet "Final financial statement" and in the sheets "financial tables". If the cell "Eligible for 2nd Prefinancing" (cell K16) is green, it means that you have used at least 70 % of the previous pre-financing instalment paid and that you can request the 2nd Prefinancing by ticking the box "I hereby do request the payment of the second prefinancing" (cell B88).

Please note that the eligibility of the costs incurred (Excel file) will be assessed at Final Reporting stage (art. II.24 and II.25 of the Grant Agreement) Therefore, the approval of the *Progress report on the implementation of the action* does not automatically imply the approval of the corresponding costs included in this reporting exercise.

1. "STAFF COSTS"

Information to be encoded (blue coloured cells):

- Work package (to be chosen via a "drop down menu")
- Partner No. (to be chosen via a "drop down menu")
- Supporting document Ref. (to be encoded)
- Name of Staff Member (to be encoded)
- Staff category (to be chosen via a "drop down menu"). The value must correspond to the nature of the task and not necessarily to the role of the staff member in the organisation.
- Short description of tasks (to be encoded)
- From: Please encode the start date of the working period (to be encoded)
- To: Please encode the end date of the working period (to be encoded)
- Number of days: please encode the number of days worked for the project in the working period. Number of days declared can be lower than those of the working period (e.g. holidays during the declared period) but cannot be higher. If so, the calculation of unit costs will be automatically limited to the total calendar day's period declared.
- The total amount for staff costs is calculated automatically in column N. (number of days x unit cost)

2 - 3. "TRAVEL COSTS & COSTS OF STAY"

Information to be encoded (blue coloured cells):

Please note that one row has to be filled in for every single person travelling

- Work package (to be chosen via a "drop down menu")
- Partner No. (to be chosen via a "drop down menu")
- Supporting document Ref. (to be encoded)
- Name of the person travelling (to be encoded)
- Staff/Student (can be chosen only via a "drop down menu")
- City and Country of departure (to be encoded).
- City and Country of destination (to be encoded).

Please fill in exactly the name of the city and Country. This data/information is used to determine the travel distance band.

- Number of days (to be encoded). Please fill in the number of days dedicated to the activity (including travel) and for which costs of stay are claimed. Please note that if more days than the maximum calendar days between Departure date and Return date are reported, the calculation of unit costs will be automatically limited to the total calendar day's period declared.

- Travel distance (to be encoded). Please fill in the number of kilometres from the city of departure to the city of destination using the Erasmus+ travel distance calculator: http://ec.europa.eu/education/tools/distance_en.htm. Please note that unit costs for "Travel" are calculated exclusively on the basis of this number.

The total amount for travel and costs of stay is calculated automatically in columns O, P and Q.

4. "EQUIPMENT COSTS"

Information to be encoded (blue coloured cells):

- Work package (to be chosen via a "drop down menu")
- No. of the partner benefitting from the equipment (to be chosen via a "drop down menu")

Please note that Equipment is intended exclusively for the Partner Country Higher Education Institutions (as defined in the Programme Guide) which are included in the partnership. Therefore, only costs allocated to partners from "Partner countries" can be reported. If more project partners are benefitting from the same equipment, the costs can be split into more rows and allocated to different partners.

- Supporting document Ref. (to be encoded)
- Invoice date (to be encoded) - format must be dd/mm/yy
- Nature, type and specification of the item (to be encoded)
- Providing company (to be encoded)
- VAT and taxes charged to the project? (to be chosen via a "drop down menu"). Please select Y if the amount charged to the project includes VAT and/or other taxes. Please select N if the amount charged to the project does not include VAT and/or other taxes.
- Exchange Rate used: calculated automatically following the encoding of the "Amount indicated on the invoice" and the "Amount charged to the project". The Exchange Rate used must be in line with Art. I.10.2 of the Grant Agreement and the Guidelines for the Use of the Grant (Section 3.2.4), using the inforeuro website <http://ec.europa.eu/budget/inforeuro/>

5. "SUBCONTRACTING COSTS"

Information to be encoded (blue coloured cells):

- Work package (to be chosen via a "drop down menu")
- No. of the partner who paid for the subcontracting (to be chosen via a "drop down menu")
- Supporting document Ref. (to be encoded)
- Invoice date (to be encoded) - format must be dd/mm/yy
- Nature, type and specification of the item (to be encoded)
- Providing company (to be encoded)

- VAT and taxes charged to the project (to be chosen via a "drop down menu"). Please select Y if the amount charged to the project includes VAT and/or other taxes. Please select N if the amount charged to the project does not include VAT and/or other taxes.

- Exchange Rate used: calculated automatically following the encoding of the "Amount indicated on the invoice" and the "Amount charged to the project". The Exchange Rate used must be in line with Art. 1.10.2 of the Grant Agreement and the Guidelines for the Use of the Grant (Section 3.2.4), using the Inforeuro website <http://ec.europa.eu/budget/inforeuro/>

"CO-FINANCING"

Please note that information on the co-financing must be filled in for statistical purposes only. Therefore, it will not have any impact on the amount of the final grant.

ANNEX VI - FINAL FINANCIAL STATEMENT

Co-financing (for information only)

0.00

Budget Headings	1. Grant Awarded (in EUR)	2. Budget Spent (in EUR)
1. Staff Costs	0.00	0.00
2. Travel Costs	0.00	0.00
3. Costs of Stay	0.00	0.00
4. Equipment Costs	0.00	0.00
5. Subcontracting Costs	0.00	0.00
A. Grant for Project Activities	0.00	0.00
B. Additional Grant for Special Mobility Strand	0.00	0.00
Total Grant requested from the European Union (A + B)	0.00	0.00

DISTRIBUTION OF THE GRANT BY ORGANISATION (in EUR)

Partner N°	Name of Partner	Country	PRPA	1. Staff Costs	2. Travel Costs	3. Costs of Stay	4. Equipment Costs	5. Subcontracting Costs	Total Costs (in EUR)
P1									
P2									
P3									
P4									
P5									
P6									
P7									
P8									
P9									
P10									
P11									
P12									
P13									
P14									
P15									
P16									
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P41									
P42									
P43									
P44									
P45									
P46									
P47									
P48									
P49									
P50									
P51									
P52									
P53									
P54									
P55									
			TOTAL (not including point B. Additional Grant for Special Mobility Strand)						

SPECIAL MOBILITY STRAND	Students From Partner Countries	Students From Programme Countries	Staff From Partner Countries	Staff From Programme Countries
	Amount Spent (in EUR)	0.00	0.00	0.00
Number of Participants	0	0	0	0

REQUEST FOR PAYMENT

I hereby request the payment of the balance to the following bank account:

[Redacted Bank Account Information]

Date, name and signature of the legal representative of the beneficiary institution:

Date: _____ Name: _____ Function: _____ Signature of the legal representative: _____

ANNEX VI - STATEMENT ON THE USE OF THE PREVIOUS PRE-FINANCING INSTALMENT AND REQUEST FOR PAYMENT (SECOND PRE-FINANCING)

To encode in the final financial statement sheet

Co-financing (for information only) 0.00

Budget Headings	1. Grant Awarded (in EUR)	2. Budget Spent (in EUR)
1. Staff Costs	0.00	0.00
2. Travel Costs	0.00	0.00
3. Costs of Stay	0.00	0.00
4. Equipment Costs	0.00	0.00
5. Subcontracting Costs	0.00	0.00
A. Grant for Project Activities	0.00	0.00
B. Additional Grant for Special Mobility Strand	0.00	0.00
Total Grant requested from the European Union (A + B)	0.00	0.00

Amount of 1st Pre-financing	0.00
% Spent on 1st Pre-financing	0.00%
Eligible for 2nd Pre-financing	
Amount of 2nd Pre-financing	0.00

ANNEX VI - STATEMENT ON THE USE OF THE PREVIOUS PRE-FINANCING INSTALMENT (in EUR)

Partner N°	Name of Partner	Country	PRIPA	1. Staff Costs	2. Travel Costs	3. Costs of Stay	4. Equipment Costs	5. Subcontracting Costs	Total Costs (in EUR)
P1									
P2									
P3									
P4									
P5									
P6									
P7									
P8									
P9									
P10									
P11									
P12									
P13									
P14									
P15									
P16									
P17									
P18									
P19									
P20									
P21									
P22									
P23									
P24									
P25									
P26									
P27									
P28									
P29									
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P34									
P35									
P36									
P37									
P38									
P39									
P40									
P41									
P42									
P43									
P44									
P45									
P46									
P47									
P48									
P49									
P50									
P51									
P52									
P53									
P54									
P55									
TOTAL (not including the point B. Additional Grant for Special Mobility Strand)									

SPECIAL MOBILITY STRAND	Students From Partner Countries	Students From Programme Countries	Staff From Partner Countries	Staff From Programme Countries
Amount Spent (in EUR)	0.00	0.00	0.00	0.00
Number of Participants	0	0	0	0

REQUEST FOR THE SECOND PRE-FINANCING

I hereby do request the payment of the 2nd pre-financing

To encode in the final financial statement sheet

Date, name and signature of the legal representative of the beneficiary institution:

Date: _____ Name: _____ Function: _____ Signature of the legal representative: _____

1. Staff Costs

Total (EUR)		0.00											
Work Package	Project ID	Name of Partner (to encode in the final financial statement sheet)	Country (to encode in the final financial statement sheet)	Supporting Document Ref.	Name of Staff Member	Staff category	Short description of tasks	From (dd/mm/yyyy)	To (dd/mm/yyyy)	Number of days (A)	Maximum Unit cost per day (in EUR) (B)	Total Calculated (in EUR) (A x B)	Check Data Encoding
										0	0.00	0.00	

2-1. Travel Costs & Costs of Stay

Total Travel Costs (in EUR)
 Total Costs of Stay (in EUR)

Work Package	Purpose of the Project	Name of Partner (in words in the final financial statement sheet)	Country (in words in the final financial statement sheet)	Supporting Document Ref.	Means of the Person travelling	Student Staff	City and Country of Departure	City and Country of Destination	Departure Date (YYYYMMDD)	Return Date (YYYYMMDD)	Number of days for Costs of Stay	Travel Distance (in KM)	Maximum Travel Costs calculated (EUR)	Maximum Costs of Stay calculated (EUR)	Total calculated (EUR)	Check Date (YYYYMMDD)
															0.00	

4. Equipment Costs

Total (EUR)		0.00											
Work Package	Partner N°	Name of Partner contributing their own equipment (to encode in the final financial statement above)	Country (to encode in the final financial statement above)	Supporting Document (Ref.)	Invoice Date (dd/mm/yyyy)	Make, type and specifications of the Item	Providing company	VAT and Taxes charged to the project?	Amount indicated on the invoice	Currency indicated on the invoice	Exchange Rate Used	Amount charged to the project (in EUR)	Check Date Extending

5. Subcontracting Costs

Total (EUR)		0.00																	
Work Package	Prayer #	Name of Partner who paid for the subcontracting (to include in the final financial statement sheet)	Country (to include in the final financial statement sheet)	Supporting Document Ref.	Invoice Date (dd/mm/yy)	Items, type and specifications of the item	Providing company	VAT and Taxes charged in the project	Amount indicated on the invoice	Currency indicated on the invoice	Exchange Rate Used	Amount charged to the project (EUR)	Check Date Excluding						

Co-financing (for information only)

Partner N°	Name of Partner (to encode in the final financial statement sheet)	Country (to encode in the final financial statement sheet)	Budget Heading*	Source of Co-financing**	Nature, type and specifications of the item***	Amount (in EUR)	Check Data Encoding
Total (EUR)						0.00	0.00

* e.g. Equipment, Staff costs, travel costs and/or costs of stay, printing & publishing

** e.g. governmental grant, organisation/institution's own resources

*** e.g.: printing course material (200 copies), renting conference premises (7 days, 100 participants), etc.

Budget Breakdown by Workpackage / Budget Headings							
WorkPackage	1. Staff Costs	2. Travel Costs	3. Costs of Stay	4. Equipment Costs	5. Subcontracting Costs	B. Special Mobility Strand	Total (EUR)
Preparation	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-
Quality Plan	-	-	-	-	-	-	-
Dissemination & Exploitation	-	-	-	-	-	-	-
Management	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-

Budget Breakdown by Programme or Partner Countries / Budget Headings							
Countries	1. Staff Costs	2. Travel Costs	3. Costs of Stay	4. Equipment Costs	5. Subcontracting Costs	B. Special Mobility Strand	Total (EUR)
Programme Countries	-	-	-	-	-	-	-
Partner Countries	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-

Budget Breakdown by Partner / Work Package							
Partner N°	Preparation	Development	Quality Plan	Dissemination & Exploitation	Management	B. Special Mobility Strand	Total (EUR)
P1	-	-	-	-	-	-	-
P2	-	-	-	-	-	-	-
P3	-	-	-	-	-	-	-
P4	-	-	-	-	-	-	-
P5	-	-	-	-	-	-	-
P6	-	-	-	-	-	-	-
P7	-	-	-	-	-	-	-
P8	-	-	-	-	-	-	-
P9	-	-	-	-	-	-	-
P10	-	-	-	-	-	-	-
P11	-	-	-	-	-	-	-
P12	-	-	-	-	-	-	-
P13	-	-	-	-	-	-	-
P14	-	-	-	-	-	-	-
P15	-	-	-	-	-	-	-
P16	-	-	-	-	-	-	-
P17	-	-	-	-	-	-	-
P18	-	-	-	-	-	-	-
P19	-	-	-	-	-	-	-
P20	-	-	-	-	-	-	-
P21	-	-	-	-	-	-	-
P22	-	-	-	-	-	-	-
P23	-	-	-	-	-	-	-
P24	-	-	-	-	-	-	-
P25	-	-	-	-	-	-	-
P26	-	-	-	-	-	-	-
P27	-	-	-	-	-	-	-
P28	-	-	-	-	-	-	-
P29	-	-	-	-	-	-	-
P30	-	-	-	-	-	-	-
P31	-	-	-	-	-	-	-
P32	-	-	-	-	-	-	-
P33	-	-	-	-	-	-	-
P34	-	-	-	-	-	-	-
P35	-	-	-	-	-	-	-
P36	-	-	-	-	-	-	-
P37	-	-	-	-	-	-	-
P38	-	-	-	-	-	-	-
P39	-	-	-	-	-	-	-
P40	-	-	-	-	-	-	-
P41	-	-	-	-	-	-	-
P42	-	-	-	-	-	-	-
P43	-	-	-	-	-	-	-
P44	-	-	-	-	-	-	-
P45	-	-	-	-	-	-	-
P46	-	-	-	-	-	-	-
P47	-	-	-	-	-	-	-
P48	-	-	-	-	-	-	-
P49	-	-	-	-	-	-	-
P50	-	-	-	-	-	-	-
P51	-	-	-	-	-	-	-
P52	-	-	-	-	-	-	-
P53	-	-	-	-	-	-	-
P54	-	-	-	-	-	-	-
P55	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-

Budget Breakdown by Partner / Category of Staff										
Partner N°	Manager		Teacher/Trained/Researcher		Technical Staff		Administrative Staff		Total (in EUR)	Total Days
	Total (in EUR)	Number of Days	Total (in EUR)	Number of Days	Total (in EUR)	Number of Days	Total (in EUR)	Number of Days		
P1										
P2										
P3										
P4										
P5										
P6										
P7										
P8										
P9										
P10										
P11										
P12										
P13										
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P31										
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P39										
P40										
P41										
P42										
P43										
P44										
P45										
P46										
P47										
P48										
P49										
P50										
P51										
P52										
P53										
P54										
P55										
TOTAL										

Budget Breakdown by Partner / Travel Costs & Costs of Stay						
Partner N°	Staff		Student		Total Travel Costs (in EUR)	Total Costs of Stay (in EUR)
	Travel Costs (in EUR)	Costs of Stay (in EUR)	Travel Costs (in EUR)	Costs of Stay (in EUR)		
P1						
P2						
P3						
P4						
P5						
P6						
P7						
P8						
P9						
P10						
P11						
P12						
P13						
P14						
P15						
P16						
P17						
P18						
P19						
P20						
P21						
P22						
P23						
P24						
P25						
P26						
P27						
P28						
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P31						
P32						
P33						
P34						
P35						
P36						
P37						
P38						
P39						
P40						
P41						
P42						
P43						
P44						
P45						
P46						
P47						
P48						
P49						
P50						
P51						
P52						
P53						
P54						
P55						
TOTAL						