



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

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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 I.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 achievements 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://eacea.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://eacea.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. Change via the Participant Portal by the LEAR and notification by email to the Agency from the coordinator	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			4. The Agency sends an email
3. The address of the coordinating institution	2.3.1.3			
4. The address of a beneficiary (that is not the coordinating institution)	2.3.1.4			
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	5-6. Request for an amendment by email from the legal representative of the coordinating institution, or at least with the latter in copy (Cc) 7. Notification by email from the coordinator	6. Justification	
7. Contact details of the legal representative of the coordinating institution or of the contact person of the beneficiaries	2.3.4		7. New contact details (name, address, phone number, email)	
8. The coordinating institution	2.3.3.1	Exchange of letters 8-14. Request for an amendment by email with a scanned letter dated and signed by the legal representative of the coordinating institution, including supporting documents	8. • 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. Justification and updated planning of activities	
			10. Justification, revised budget allocation per beneficiary and budget breakdown table (Annex III)	
11. a) Addition of a new beneficiary: • 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 b) Withdrawal of a beneficiary: • 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				
12. Official document (official journal, decree, election results)				
13. New financial identification form				
14. New work programme in track changes and justification of the changes				
12. The legal representative of the coordinating institution	2.3.3.5			
13. The bank account of the coordinating institution	2.3.3.6			
14. Major changes to the work programme	2.3.3.7			

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/infoeuro/infoeuro_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 I.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 90th 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>	▪ Invoices ▪ Bank statements ▪ Tendering procedure for expenses exceeding 25.000€ ▪ Proof that the equipment is recorded in the inventory of the institution	▪ Invoices and three quotations from different suppliers for expenses exceeding 25.000€ ▪ Any prior authorisation from the Agency
	<i>Subcontracting</i>	▪ Subcontracts ▪ Invoices ▪ Bank statements ▪ Tendering procedure for expenses exceeding 25.000€ ▪ Tangible outputs/products*	▪ Subcontracts, invoices and three quotations from different suppliers for expenses exceeding 25.000€ ▪ Any prior authorisation from the Agency
UNIT COSTS	<i>Staff</i>	▪ Formal employment contract ▪ Staff convention ▪ Time sheets ▪ Salary slips* ▪ Agendas* ▪ Attendance / Participant lists* ▪ Tangible outputs/products* ▪ Minutes of meetings*	▪ 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>	▪ Individual Travel Report (ITR) ▪ Invoices, receipts, boarding passes* ▪ Agendas* ▪ Attendance / Participant lists* ▪ Tangible outputs/products* ▪ Minutes of meetings*	▪ No supporting documents should be sent with the Final report, except for any prior authorisation from the Agency
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).			

* 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
	AMOUNTS IN EURO PER DAY			
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
	AMOUNTS IN EURO PER DAY			
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 COSTS⁴

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 STAY⁵

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

STAFF	Unit cost per day per participant	STUDENT	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

☐	Teaching/training assignment
☐	Training and retraining purposes
☐	Updating programmes and courses
☐	Practical placements in companies, industries and institutions
☐	Project management related meetings
☐	Workshops and visits for result dissemination purposes

STUDENTS

☐	Study period
☐	Participation in intensive courses
☐	Practical placements, internships in companies, industries or institutions
☐	Participation in short term activities linked to the management of the project

(3) DETAILS OF THE TRAVEL

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

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

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

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

(4) DETAILS OF THE ACTIVITY

DATES (excluding travel)	From (date): To (date):
<u>DESCRIPTION OF ACTIVITY(IES) PERFORMED</u> (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: