



ERASMUS + PROGRAMME

**Project Handbook
Guidelines for Administrative and Financial
Management and Reporting**

(Annex IX of the Grant Agreement – Project Handbook)

Selection 2014

➤ National Authorities for Apprenticeships

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Introduction

Purpose of the Handbook

This Handbook applies to grants awarded in 2014 under the Erasmus + Programme for the action "National Authorities for Apprenticeships". Its main aims are to:

- help beneficiaries to manage their project and run them efficiently;
- clarify matters arising from the Grant agreement and its annexes;
- provide practical information that may be referred to throughout the project's life;
- provide guidance on the methods of project monitoring and on the dissemination and exploitation of a project's results/products;
- provide guidance on how to handle the financial side of projects in such a way that financial statements can be readily drawn up;
- promote the sound financial management of a project and ensure that the best results/products are delivered at reasonable cost;
- encourage smooth relations between the parties involved by setting out an operational framework for the project.

Other Documents

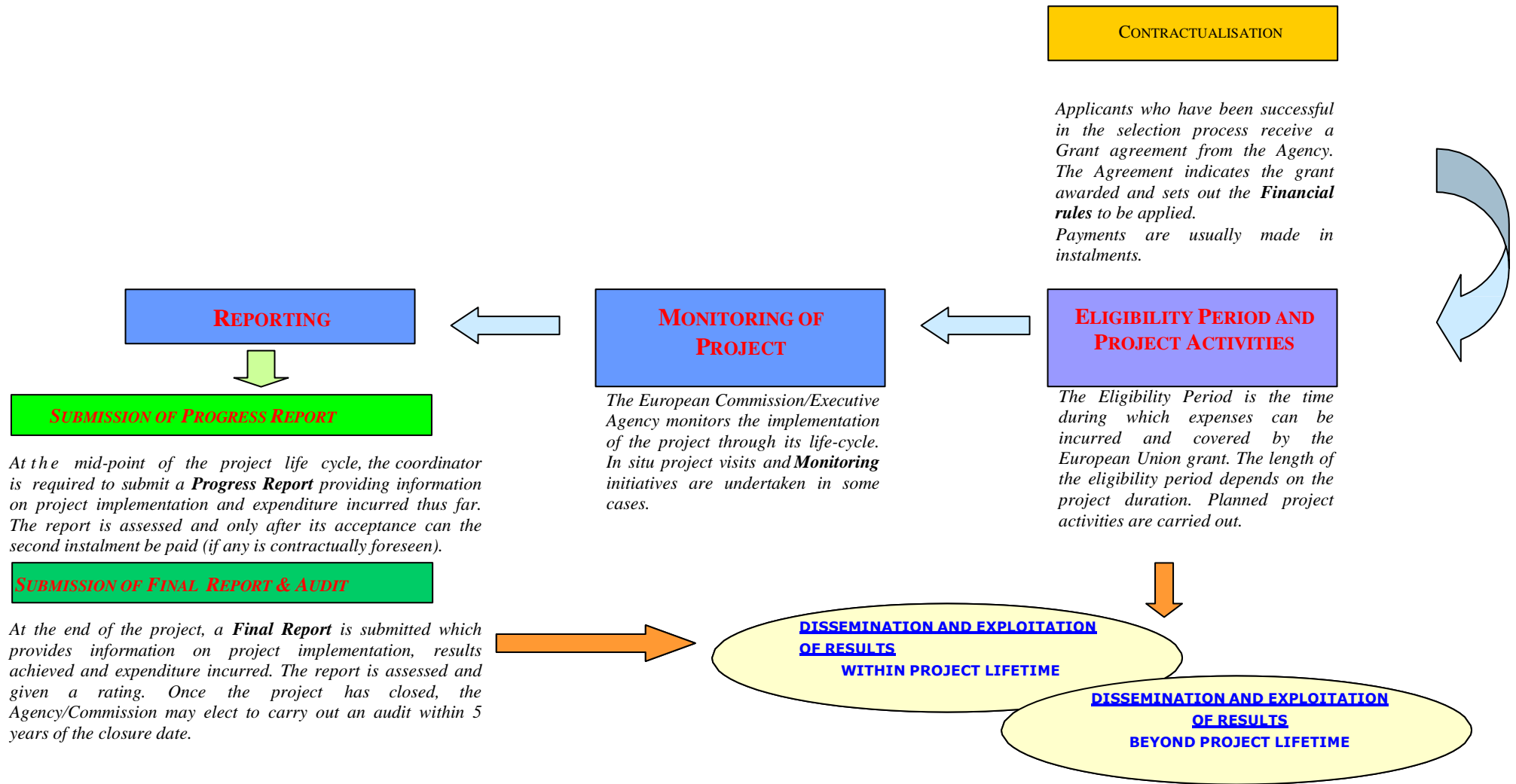
This document should be read in conjunction with your Grant agreement and the **Call for proposals 2014 (EACEA/13/2014)**.

Feedback

The Agency is interested in receiving feedback (on the structure and readability of the information) from the people who use the Handbook. Feedback can be sent to: EACEA-EPLUS-VET@ec.europa.eu

1 MANAGEMENT OF YOUR PROJECT –

Overview Project Life Cycle (from the signature of your Grant agreement until audit)



1.1 Your project in the Erasmus+ Programme - Action 3 "Support for policy reform"

Policy

It is expected that your project will *contribute to the policy priorities* of the Erasmus+ Programme. Please check the web pages of DG EAC (Directorate General for Education and Culture, http://ec.europa.eu/dgs/education_culture/index_en.htm), DG EMPL (Employment, Social Affairs and Inclusion, <http://ec.europa.eu/social/home.jsp?langId=en>), CEDEFOP (European Centre for the Development of Vocational Training; <http://www.cedefop.europa.eu/>), European Alliance for Apprenticeships (http://ec.europa.eu/education/policy/vocational-policy/alliance_en.htm) and other relevant bodies regularly so as to keep your project in line with the latest policy developments in the field and the priorities your project is linked to.

Eligibility of costs and guarantee

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

Depending on the evaluation of the financial capacity of the beneficiary organisation, the Agency may seek a *financial guarantee* before the pre-financing payment(s) are made.

At the beginning of the project the Agency transfers a first pre-financing payment to you, which corresponds to a percentage of the EU's contribution to the project costs set out in the Grant agreement. The duration of the projects funded under this call for proposals is two years and therefore a second pre-financing payment is foreseen on mid-term. At the end of the project and after analysis and approval of the project results and costs incurred, the Agency will launch the final payment which is made up of the contractual percentage of the total eligible actual costs, without considering the payments already made and the interests earned on the pre-financing payments.

Monitoring and reports

In order to enable the Agency to *monitor and assess the achievements* of your project, you are required to submit a progress report and a final report. As part of the monitoring activity, the Agency may also organise meetings and other activities with the key players of your project in Brussels or at your premises.

Changes

If during the project's lifetime there is the need to modify your Grant agreement, *you must submit an amendment request to the Agency **PRIOR** to the change(s)*. Alternatively, you can make the modifications via the Participant portal if the nature of the changes needed allows you to do so.

Dissemination and exploitation

Dissemination and exploitation of your project and its results are very important as they determine the extent to which your products reach the intended audience and are subsequently used. It is important therefore that you plan your dissemination and exploitation strategy thoroughly and right from the beginning. *The dissemination and exploitation plan should be drawn up and submitted to the Agency for information at the beginning of the project.*

Keeping documents

After the project's closure the Agency reserves the right to launch an audit to verify your accounting system, irrespective of the fact that the report on factual findings from an external auditor has been submitted together with the final report. The Grant agreement includes a specific requirement to *keep the project's records (accounts and all supporting documents) for 5 years after the final payment is transferred* to the beneficiary's account.

1.2 Monitoring of the projects by the Agency

1.2.1 Purpose

Monitoring is a standard part of the quality management cycle. Monitoring can have different objectives. They aim to:

- assess the implementation of successful project management strategies (legal aspects, regularity and sound financial management);
- provide advice and support to the beneficiaries in the implementation of their project from both an operational and financial perspective; inform them of the practical rules of daily management;
- monitor the correct execution of the projects, in line with the operational and financial plans;
- identify any potential problems during the project implementation;
- identify best practices and lessons learned, and demonstrate the European added value of the Erasmus + Programme;
- contribute to the achievement of the EU policy priorities as described in the call.

In general, project monitoring should allow both the Agency and the coordinators to follow-up the project performance and results.

Smooth cooperation between the Agency and the beneficiary organisations is crucial. To this end, the Agency will ensure a constant follow up on the projects.

1.2.2 What kind of monitoring?

A **performance-oriented monitoring** is relevant in the first half of the project lifecycle: it targets more the way the project is being managed, how the consortium is cooperating, and whether the activities are being implemented according to plans. A **result-oriented approach** is relevant in the second half of project implementation and focuses more on the produced deliverables, their outreach, dissemination, future exploitation and sustainability.

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

main different ways (not exhaustive list, additional project monitoring methods may be developed):

- Agency's desk monitoring,
- Agency's monitoring visits in situ,
- Meetings in Brussels.

1.2.2.1 Agency's desk monitoring

The desk monitoring is done at the Agency by the project officers on the basis of the information available. The main tool is the review of progress and final reports that are due by the beneficiary usually on mid-term and after the end of the project. The Agency may use external expertise to analyse and assess these reports, and on this basis will provide feedback to the beneficiary.

1.2.2.2 Agency's monitoring visits

The monitoring visits are normally organised as detailed below:

- ✓ Visit to the coordinating organisation (in situ visit)

The Agency's monitoring visits may be undertaken by **Agency's representatives** (e.g. operational, financial officer), **representatives of the European Commission and /or external experts**.

An *in situ* visit to the premises of the coordinating organisation can take place at any time during the lifetime of the project. The main objectives of the visit are:

- to **verify the status** of the project's implementation and obtain a clear picture of how well the project is being managed;
- to see how well **beneficiaries are cooperating**;
- to provide the project with **support and guidance**.

At a more detailed level, the visit will focus on the follow-up of the work programme, project outputs, communication, administrative practices, project documents, as well as on general questions relating to the financial management of the project.

In any case, the Agency will confirm in advance the purpose of the visit. The documents to be made available to the Agency during the *in situ* visit will be specified in advance and may include:

- any results/products available at the time of the visit;
- beneficiary agreements referring explicitly to the EU grant agreement provisions (highly recommendable for all projects, see article II.1.1 of the General Conditions);
- minutes of the partnership meetings;
- documents related to products; copies of the money transfers to the beneficiaries;
- accounts and all the corresponding supporting documents;

- the full set of documents related to the procurement procedure (e.g. call/request of offers, evaluation committee report, notification and rejection letters, etc.), the subcontracting agreements and invoices;
- internal and external evaluation reports, including results of testing; quality plan; dissemination and exploitation plan, including intellectual property and commercialisation agreements where appropriate; publicity material.

✓ Visit to a partnership meeting and/or a project event

The Agency may attend a project or a partnership meeting as an observer to become acquainted with the progress of the project.

Beneficiaries will be asked to provide the Agency with the calendar of their **partnership meetings and project events** (including online meetings) organised during the project implementation.

At the partnership meeting, each beneficiary will be expected to describe their contribution to the project and demonstrate their activities and results to the Agency. The Agency's representative may be accompanied by an external expert (s) and by a representative of the European Commission.

Attendance to project events will provide the Agency with the opportunity to observe: the involvement of other stakeholders; how the plan for dissemination and exploitation of results is being implemented; the impact of the project outcomes at a larger community level. The Agency's attendance will also allow to identify potential good-practices and to collect information for analysis, reports, and statistics. Overall, participation in project events will improve the Agency's understanding of the project activities and outreach.

The **Agency** may take an active role during these events and present any issue deemed relevant by the beneficiary, facilitate workshops, held a presentation, discuss with the beneficiary organisations and the coordinator of any relevant administrative issue on which they need guidance.

1.2.2.3 Meetings in Brussels

The meetings organised in Brussels encompass project representatives visiting the Agency or being invited to participate in an event organised by the Agency/the European Commission.

Beneficiaries are invited to take this opportunity to meet their project officer at the Agency's premises in Brussels.

During the visit, the project coordinator may be requested to deliver a presentation outlining the current status of the project. Also the project partners may be invited if deemed necessary by the Agency. The documents that the coordinator is expected to bring will be specified in advance.

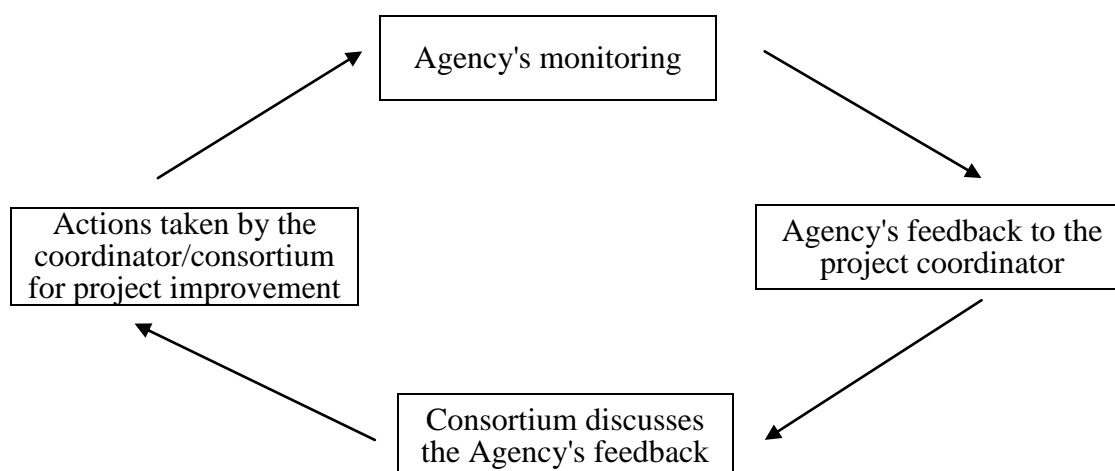
In general, up to two meetings per year are organised by the Agency and/or by the European Commission for project representatives, e.g. coordinators' meetings, cluster meetings.

- Coordinators' meetings organised by the Agency (so called "kick-off meetings"): The project's representatives (usually coordinators) have the opportunity to participate in such meetings at the beginning of the project. Kick-off meetings relate to the start of the activities and allow the project coordinator to get familiar with all administrative and financial aspects of the project implementation and the challenges that lie therein.
- Cluster meetings: they focus on a particular topic. The project representatives have relevant experience in the domain and share their knowledge with other projects, thus benefitting from mutual learning.

Usually, the participation to all these meetings is mandatory (see article I.9.3 of the grant agreement). The expenses for participation are eligible costs and are covered by the project budget.

After all of these different types of monitoring, the Agency will provide **feedback** to the project coordinator. The coordinator **should share and discuss** this information with the consortium. Whenever appropriate, the beneficiary should inform the Agency on the planned actions to improve their project.

The following graph shows a complete monitoring cycle:



1.3. Reporting

The Agency is currently revising its reporting procedure and is moving towards an eReporting system. This section of the Handbook will be updated as soon as the new rules for submitting reports are in place and the necessary reporting forms (regarding the narrative and the financial parts) will be available as soon as possible in the following link:

http://eacea.ec.europa.eu/erasmus-plus/beneficiaries-space/national-authorities-for-apprenticeships-eacea-132014_en

1.3.1 Purpose of the reports

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

- For your own benefit and use. The reports are means of communication between you and your peers about the project implementation. In addition, reports allow you to share the knowledge created via the project at the disposal of a wider community. Through their dissemination, you increase the potential for discovering initiatives that share common ground with yours and you 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. You will be required to submit a Progress Report 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. The Progress Report provides the Agency with a mid-term update on how a project is advancing against 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 for the Progress Report, the reporting period runs from the start date of the project until **one month prior** to the submission date of the report. This will allow you to have enough time to prepare the report. The Progress Report must cover the period mentioned above and should not be submitted earlier than one month before the submission date mentioned in Article 1.4.1 of the Grant agreement. Earlier submission may lead to rejection of the report.

A Final Report, covering the reporting for the entire project duration must be submitted at the latest **two** months after the end of the project.

1.3.2 Processing the Reports

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

The Agency may use external experts to help with the analysis of the report. Experts will assess the quality of the work accomplished and will draft an overall evaluation. The experts engaged by the Agency are obliged to declare in advance that no conflict of interest exists in relation to the projects they will assess.

1.4 Dissemination and Exploitation of Results

This section should be read in conjunction with:

- 1) the Grant agreement provisions dealing with publicity, dissemination (including Annex II - General conditions – II.7 and II.8)
- 2) Annex II "Dissemination and exploitation of results – a practical guide for beneficiaries of the Erasmus + Programme guide available at: http://ec.europa.eu/programmes/erasmus-plus/discover/guide/2014/documents/erasmus-plus-programme-guide_en.pdf

1.4.1 Purpose of dissemination and exploitation activities

Significant emphasis is placed on the impact of EU co-financed projects and on ensuring that what they produce will be widely known and widely used. The results generated, lessons learned and the experience gained by the project should be made available to the widest possible community.

The Erasmus + Programme "National Authorities for Apprenticeships" will be put in place to ensure impact, dissemination, exploitation and sustainability of project's results during and after EU funding, for and beyond the consortium organisations, for participating countries and across a wider range of countries.

The results of National Authorities for Apprenticeships projects should support the introduction or modernisation of apprenticeships within initial VET systems and policy reform efforts in each of the Erasmus + programme countries. Moreover, the National Authorities for Apprenticeships projects are expected to achieve results which are transferable to a certain extent.

Whenever appropriate, projects are encouraged to make the results of the Alliance available through open licences/open educational resources (OER).

When doing dissemination and exploitation activities please remember that **many other EU funded projects and programmes have been implemented before the Erasmus + programme started**. Use the existing tools, experience, databases etc. for inspiration. You can find some of those on the Agency's web page, e.g.:

- Brochure "Dissemination and exploitation of results – examples of good practice 2007-2011:
http://eacea.ec.europa.eu/llp/results_projects/projects_by_theme_en.php,
- ADAM portal with the Leonardo da Vinci projects:
<http://www.adam-europe.eu/adam/homepageView.htm>),

The Erasmus + National agencies produced several brochures, guidelines etc. on this topic. It is recommended to co-operate also with the National agencies for the Erasmus + programme when implementing dissemination and exploitation activities (http://ec.europa.eu/education/tools/national_agencies_en.htm).

1.4.2 What are project results?

The results of the project may be of diverse nature and consist of concrete (tangible) results as well as skills and personal experiences (intangible results) that both project coordinators and participants to the activities have acquired. The different categories of **results may require different approaches for dissemination and exploitation**. For example, tangible results such as '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.

1.4.3 How to plan your successful dissemination and exploitation

Having a strong plan for dissemination and exploitation **from the beginning of a project** is a key priority.

In planning/updating these activities, the project team should address the following main questions:

- What needs does the project meet?
- What are the expected results?
- Who are the users who will benefit from the project's results?
- To reach these users, in which languages should the products be disseminated?

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.10.4 of the Grant agreement), **that should be established as soon as possible after the start of the project**.

When relevant, please include in your dissemination and exploitation activities also social media (example of good practice project promoting social media is: "Improving web strategies and maximizing the social media presence of LLP projects – Web2LLP" - <http://www.web2llp.eu/>).

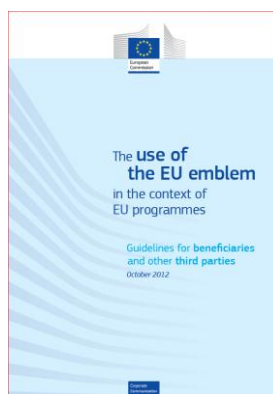
Once established, the dissemination and exploitation plan should be **regularly reviewed**. In order to update your plan, do not forget to continuously measure the success of your dissemination and exploitation activities. Any adjustments to the plan should be described in the Progress and Final Reports that you submit (see also section 1.6 on amendments).

1.4.4 Recognition of Commission funding and use of Erasmus + logo

The obligations linked to publicity and use of the logo are defined in article I.10.5 of the Grant agreement. This article should be read carefully as it specifies different situations related to publicity and the logo. In relation to the publicity and the Erasmus + logo please follow the instructions available on the following Internet site:

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

The **Guidelines for beneficiaries** and other third parties:



The Erasmus + **logo**:



The project's **publications and results** that are distributed must have the Erasmus + logo and the mention "Co-funded by the Erasmus+ Programme of the European Union" or "With the support of the Erasmus+ Programme of the European Union".

The **disclaimer** "*The European Commission support for the production of this publication does not constitute endorsement of the contents which reflects the views only of the authors, and the Commission cannot be held responsible for any use which may be made of the information contained therein*" **must be used** (article II.7.2 of the General Conditions) in any communication or publication. You will find the other EU official language versions at the following link:

http://ec.europa.eu/dgs/education_culture/publ/graphics/beneficiaries_all.pdf

Be aware that failure to acknowledge the European Union funding and failure to use the logo may lead to the **cost reduction or suspension** of the time limit for payments (see article II.24.5 of the General conditions – Annex II of the Grant agreement).

Please be aware that the Agency reserves the **right to reduce the grant** relating to documents and materials which do not state the EU logo and funding disclaimer as defined in the "Other special conditions" of the Grant agreement and in article II.7 of the General Conditions.

1.4.5 Other useful information

The Agency and the Commission can make free use of the results of your project (see article I.10.7 of the Grant agreement). The results of your project may be spread also at the meetings that will be organised by the Agency.

1.5. Amendments

1.5.1 Introduction

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

The amendment request has to:

- be submitted **by email** (EACEA-EPLUS-VET@ec.europa.eu) to the Agency by an official letter or request form signed **by the legal representative of the beneficiary**, that is, the person who signed the Grant agreement or his/her legal replacement; in some specific cases outlined below, a simple e-mail (without a letter) can be sent but the legal representative should at least be in copy of the email.
- be made, where required, on the specific amendment request form provided by the Agency under the link mentioned below.
- be submitted to the Agency before the change occurs (no retroactivity allowed);
- be submitted to the Agency at the latest **two** months before the closing date of the action (article I.2.2 of the grant agreement);
- duly justify the reasons for the proposed changes.

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

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

1.5.2 Changes which require an amendment request form

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

- Change in partnership: withdrawal of beneficiaries (full partners and/or affiliated entities)
- Change in partnership: new or replacing beneficiaries joining the project (full partners and/or affiliated entities)
- Change of the coordinating organisation
- Changes to the eligibility period
- Changes to the budget breakdown
- Change of bank account
- Changes to the work programme

The amendment request form contains further guidance and is available at:

http://eacea.ec.europa.eu/erasmus-plus/beneficiaries-space_en

Concerning adjustments to the budget breakdown, an amendment is not necessary provided that this adjustment does not affect the implementation of the action and the transfer between budget headings of eligible direct costs (between Heading A: staff costs and Heading B: operational costs including travel and subsistence; equipment; subcontracting; conferences, seminars; others) does not exceed 10% of the amount of the heading for which the transfer is intended (the heading that increases), irrespective of the adjustment made between items of operational costs.

Please note that it is not possible to modify the total eligible budget, the amount of the Community grant or the co-financing percentage.

1.5.3 Changes which do not require an amendment request form

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

Changes via the Participant Portal

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

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

The following modifications must be made **via the Participant Portal**:

- Change of the legal status of the beneficiaries

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

- Change of legal name of the 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 you what documents are needed.

- Change of address of the beneficiaries

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

Address of the Participant Portal:

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

Change of legal representative in the coordinating organisation (person who signed the Grant agreement)

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

Change of contact person in the coordinating organisation

A change of contact person in the coordinating organisation (person indicated in Article I.6.3 of the Grant agreement) does not require the use of the amendment request form. An e-mail or a letter signed by the legal representative of the beneficiary organisation must be submitted to the Agency outlining the reasons for the envisaged change. If the e-mail is not sent by the legal representative, he/she should be in copy.

2 FINANCIAL RULES

The following financial rules must be read together with the Call for proposals EACEA 13/2014 and the grant agreement.

The following sections apply to all beneficiaries within the consortium (including the affiliated partners where eligible).

2.1 General Provisions on Eligibility of Costs

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

To be considered as eligible project costs, they must satisfy the following general criteria:

- they must relate to activities involving the **eligible countries** in the Call for proposals EACEA 13/2014 (the eligible countries are the 28 member states of the EU as well as Iceland, Liechtenstein, Norway, the Former Yugoslav Republic of Macedonia, Montenegro, Serbia, Turkey, Albania and Bosnia and Herzegovina) Any costs relating to activities undertaken outside these countries or by organisations that are not registered in an eligible country are not eligible unless they are necessary for the completion of the project and duly justified in the application form and in the report and agreed in advance with the Agency through an exchange of letters;
- they must be incurred by **legal entities of the consortium explicitly mentioned in the agreement and in the list of beneficiaries** (Annex X);
- they must be **connected** with the project (e.g. relevant to the project and be directly connected with the execution of the project in accordance with the approved work programme);
- they must be **foreseen** in the estimate overall budget of the project. Should the Beneficiary anticipate incurring costs that were not foreseen in the estimated budget, the prior approval of the Agency should be sought through an amendment before incurring these costs (see section 1.5);
- they must be **necessary** for the performance of the project;
- they must be **reasonable and justified** and they must be in accordance with the principles of **sound financial management**¹, in particular in terms of value for money and cost- effectiveness;

¹ Costs shall be defined in accordance with the principle of sound financial management, namely with the principles of economy, efficiency and effectiveness. The principle of economy requires that costs shall be defined in due time, in appropriate quantity and quality and at the best price. The principle of efficiency is concerned with the best relationship between resources employed and results achieved. The principle of effectiveness is concerned with attaining the specific objectives set and achieving the intended results.

- they must be generated during the contractual lifetime of the project² as defined in the Agreement;
- they must be **actually incurred** by the beneficiary and be recorded in his accounts in accordance with the applicable accounting principles, and be declared in accordance with the requirements of the applicable tax and social legislation; Costs which are not paid yet at the time of submission of the report cannot be recorded in the final financial statement.
- they must be identifiable and verifiable and determined according to the **applicable accounting standards of the country** where the beneficiary is established and according to the usual **cost-accounting practices of the beneficiary**.

The beneficiary's internal accounting and auditing procedures must allow direct reconciliation of the costs and revenue declared for the project with the corresponding accounting statements and supporting documents.

Where national taxation and accounting rules do not require an invoice, an accounting document of equivalent value means any document produced in order to prove that the accounting entry is accurate and complies with the applicable accounting law.

The consortium must keep all supporting documents relating to the project no matter which beneficiary incurred the costs. Unjustified costs will not be considered as eligible by the Agency and/or by the auditors.

2.2 Ineligible Costs

As per article II.19.4 of the grant agreement, the following items of costs are not eligible and should therefore not be included under any headings in the Budget:

- return on capital;
- debt and debt service charges;
- provisions for losses or potential future liabilities (provisions for contractual and moral obligations, fines, financial penalties and legal costs);
- interest owed;
- doubtful debts;
- exchange losses;
- VAT, **unless** the beneficiary organisation can prove that it is unable to recover it;
- costs declared by the beneficiary and covered by another project or work programme receiving a European Union grant;

² e.g. generated by an activity that takes place during the lifetime (legal duration) of the project / action. Activities taking place before or after the period specified in a grant agreement are not eligible for funding.

- excessive or reckless expenditure;
- purchase of capital assets - only depreciation is eligible;
- in the case of rental or leasing of equipment, the cost of any buy-out option at the end of the lease or rental period;
- costs associated with the preparation of the application for the National Authorities for Apprenticeships, including participation in Infodays;
- costs of opening and operating bank accounts; (see also article II.24.11 of the Grant agreement.
- costs incurred by organisations which are not listed in the Grant agreement or in Annex X;
- contributions in kind.

Costs which could be considered as eligible according to the criteria detailed under section 2.1 become ineligible if they are **not supported by adequate supporting accounting documents (see also point 2.6 below)**.

Please note that gifts, entertainment activities will not be supported under the Call for proposals EACEA 13/2014.

In addition, internal invoices or self-declarations will not be accepted as valid supporting documents.

For more information regarding costs linked to bank transfers, please read article II.24.11 of the Grant agreement.

2.2.1 EU logo and communication

The Agency reserves the right to reject costs relating to documents and materials which do not state the EU logo and funding disclaimer as defined in the Special Conditions of the Grant agreement (see section 1.4.4 above).

2.2.2 Timely recording of costs

Expenses must be recorded in the accounting system on the basis of adequate supporting documents at the time the costs were incurred. Documents created after the period in which the costs were incurred, will be declared ineligible (e.g. declaration of costs incurred in 2013, created / dated in 2015).

2.3 Categories of Eligible Direct Costs

The eligible direct costs for the project are those costs which are identifiable as specific costs directly linked to performance of the project and which can therefore be booked to it directly (with due regard for the conditions of eligibility set out above).

2.3.1 Staff

Costs relating to the following categories of staff are considered eligible:

- statutory staff, having either a permanent or a temporary employment contract with the beneficiary;
- temporary staff, recruited through a specialised external Agency;
- other types of contracts as far as the national labour law assimilates them to staff.

Learners/Trainees, volunteers and persons working through subcontracting (e.g. freelancers, self-employed person, sole traders) cannot be considered as staff member.

Staff costs must be broken down into four categories:

- Staff category 1 Manager
- Staff category 2 Researcher, Teacher, Trainer
- Staff category 3 Technical
- Staff category 4 Administrative

Beneficiaries should report staff costs based on real daily staff cost rates, corresponding to the beneficiary's **usual** policy on remuneration, comprising actual salaries plus social security charges and other statutory costs included in the remuneration, respecting the non-profit making principle which applies to EU grants.

Non-statutory costs like bonuses, lease car, expense account schemes, incentive payments or profit-sharing schemes are excluded. Salary policy shall be the same for all staff no matter if they work or not in the project: the use of grid of salary for staff working in the frame of beneficiary activities in parallel with different rates for staff working on an EU project is not acceptable. In case of ad-hoc staff daily rates on EU projects this one will be considered ineligible. The veracity of these costs may be the subject of an audit.

Staff costs should be claimed on the basis of the actual daily salary/fees of the employee/interim staff based multiplied by the number of days spent on the project.

i.e.:
$$\frac{\text{gross salary (respecting the rules in the chapter 2.3.1)}}{\text{working days}} \times \text{number of days spent on the project}$$

The beneficiary's method of calculation and the pro rata basis used (e.g. 100 %, 50%) must be clearly indicated for each staff member in the Confidential part of the report.

Please note that only work during usual working hours set up by the organisation is eligible. To work outside regular working hours (like evenings or weekends) requires prior agreement of the Agency.

A substantial increase of the number of working days and/or a significant shift between the categories in the final report in comparison to the initial budget must be duly justified and additional information could be required by the Agency concerning the cost/benefit ratio.

As regards the use of experts by the beneficiary, it is advised that the beneficiary requests those experts to sign a declaration of absence of conflict of interests, stating that they did not take part in the Agency's selection process relating to the Call (the Call you applied for).

Staff members of the beneficiaries are not allowed to operate in a subcontracting capacity for the action. Costs related to persons working through subcontracting shall be included under the appropriate category.

2.3.2 Travel and Subsistence

a) Travel costs

Travel costs for staff taking part in the project are considered eligible, provided that they are in line with the beneficiary organisation's usual practices on travel costs;

Costs may be claimed only for journeys directly connected to specific and clearly identifiable project-related activities. For information on travel costs for non-staff members please refer to the sections below ('Other direct costs' and 'Costs of subcontracting, consultancy and other external services').

Reimbursement must be based on real costs, regardless the means of travel chosen (rail, bus, taxi, plane, hire car, etc.). Beneficiaries are required to use the cheapest means of travel (e.g. use Apex tickets for air travel and take advantage of reduced fares, where this is not the case then a full explanation should be provided).

The travel cost for a journey should include all costs and all means for travel from the point of origin to the point of destination (and vice versa) and may include visa fees, travel insurance and cancellation costs.

Expenses for private car travel (personal or company cars), where substantiated and where the price is not excessive, will be reimbursed as follows (whichever is the cheapest):

- either a rate per km in accordance with the internal rules of the organisation concerned up to a max of EUR 0.22;
- or price of a rail, bus or plane ticket shall be reimbursed, independently of the number of people travelling in the same vehicle.

For hired cars (maximum category B or equivalent) or taxis: the actual cost will be considered eligible where this is not excessive compared with other means of travel (also taking account of any influencing factors e.g. time, excessive luggage).

b) Subsistence costs

Subsistence costs for staff taking part in the project are eligible under this budget heading.

Costs may be claimed only for journeys directly connected to specific and clearly identifiable project-related activities. For information on charging Subsistence Costs for non-staff members please refer to Section 'Other direct costs' and 'Subcontracting costs';

Subsistence rates cover accommodation, meals and all local travel costs (but not local travel costs incurred to travel from point of origin to point of destination,).

The maximum number of days that can be claimed is the number of event/conference/meeting days + 1 (this additional day is eligible in case of prior arrival or late departure due to flight/train/means of transports schedule). A full day normally includes an overnight stay. In duly substantiated cases, a full day's allowance without an overnight stay may be allowed with a pro rata reduction for accommodation (costs limited to 50% of the maximum rate).

A pro-rata reduction must be applied if accommodation, meals and local travel costs are provided for by a third party.

In either case, proof of attendance and overnight accommodation may be required to substantiate the costs declared.

Within these limits, subsistence expenses may be reimbursed on an actual or daily allowance basis as per beneficiaries' usual practices on subsistence.

Subsistence policy should be the same for all staff no matter if they work or not in the project: the use of a grid of subsistence for staff working in the frame of beneficiary activities in parallel with different rates for staff working on an EU project is not acceptable. Ad-hoc subsistence rates on EU projects will be considered ineligible. The veracity of these costs may be the subject of an audit.

2.3.3 Equipment costs

Purchase, rent or lease of equipment (new or second-hand), including the installation, maintenance and insurance costs, are considered eligible costs:

- only when specific and necessary for achieving the goals of the project. Proposed equipment costs must always be duly justified. The rules for procurement defined in the Grant agreement apply;
- provided that it is written off in accordance with the tax and accounting rules applicable to the beneficiary and generally accepted for items of the same kind. Only the portion of the equipment's depreciation corresponding to the duration of the project and the rate of actual use for the purposes of the project may be taken into account. The beneficiary shall explain the rules applied. If the nature and/or the context of its use justify different treatment, this should be duly justified.

All equipment related to the administration of the project (e.g. PCs, portables, etc.) and all equipment purchased before the start of a project is covered by indirect costs of the project (see below).

The total reported expenses for equipment may not exceed 10% of the total eligible direct costs reported for the project. Equipment costs are not eligible for Partner Country participation.

2.3.4 Subcontracting costs

Any amount paid to an outside body, organisation or individual³ which carries out specific and limited work for the project through procurement contracts, shall be charged to this heading. The contract must be detailed and include all kinds of costs (fees, travel, subsistence etc.)

The beneficiaries shall award the contract to the tenderer offering best value for money, considering the best price-quality ratio, in compliance with the principles of transparency and equal treatment for potential contractors, care being taken to avoid any conflict of interests as per article II.4 of the grant agreement. That is the reason why the beneficiaries and their staff members cannot be subcontractors.

Sub-contracting must satisfy the following conditions:

- the management and the general administration of the project may not be subcontracted
- the essential activities of the project may not be subcontracted;
- it may only cover the implementation of a limited part of the action such as logistical tasks;
- it must be justified having regard to the nature of the action and what is necessary for its implementation;
- it must be clearly stated in the proposal or prior written authorisation from the Agency should be requested in case it has an impact on project's objectives/activities/outputs.

The beneficiary is expected to clearly document the tendering procedure and to retain the documentations for the event of an audit.

In the event of procurement exceeding EUR 60.000, the beneficiary must abide to Article I.10.1, II.9 and II.10 of the grant agreement and provide at least **three** competitive bids.

If the beneficiary calls on the services of an outside expert (i.e. a person not on the payroll of the contracting organisation) as a consultant, the costs will be eligible subject to the conditions mentioned above and provided that they are strictly necessary for the performance of the project and are reasonable in amount. All the costs directly connected with sub-contracting must be declared under the sub-contracting budget heading whatever the nature of

³ This refers to individuals who may be self-employed i.e. who are responsible for their own social security or social contributions, pensions and taxes. National legislation on the definition of these individuals can vary and should always be considered.

the costs concerned (e.g. subcontracted organisation staff costs plus travel costs, etc.) and be included and detailed in the contract signed with the sub-contractor.

One procedure can include several lots but it is not acceptable to launch separate procedures in order to remain under the threshold specified in the agreement.

The total reported costs for subcontracting may not exceed **50%** of the total eligible direct costs of the project.

A subcontract must at least indicate:

- the reference to the tender and offer;
- the reference to the EU project;
- the start/end date;
- the tasks to be implemented within a certain time schedule;
- the value of the contract;
- the payment modalities (amount or percentage and deliverables to be achieved; law applicable in case of contestation, etc.)
- date of signature of the agreement

NB: When the rules of your institution oblige you to work with a unique supplier for each assignment with the aim of obtaining the fairest economic conditions, this situation can be accepted provided that you can prove that a procurement procedure was launched in order to choose this subcontractor “*in tempore non suspecto*”(i.e existing framework contract).

2.3.5 Other Costs

For each cost under this category, a clear description should be entered.

Other direct costs, not covered by those indicated above, may be allowed, provided they are:

- necessary for the performance of the project;
- reasonable in amount;
- fully documented and clearly itemised in the application;
- not indicated under another heading or item of expenditure.

Other direct costs are reimbursed on the basis of real costs.

Specific items of expenditure eligible under this heading include:

- costs incurred in producing, translating and publishing documents, when those activities are performed by the beneficiary organisation;
- costs to cover the Report of Factual Findings on the Final Financial Report, required by the Grant agreement (see part 2.5 of this Handbook);
- the organisation of seminars such as rent of rooms, catering services, the production of proceedings of a seminar (posters, badges, banners, programmes...), interpretation booths, local transport, the purchase of product-related consumables (reams of paper for

printing of publications, blank DVD), etc; however, if the costs incurred for conferences and seminars are made under a subcontracting agreement, they should be included under subcontracting costs;

- travel and subsistence costs reimbursed to third parties (i.e. for the costs of people who are neither staff of the beneficiary organisation nor sub-contractors); the rules applicable to the reimbursement of costs for staff of the beneficiary organisation will be applied;
- bank transfer and exchange costs (but excluding exchange losses) relating to receipts and payments for eligible expenditure under the project.

Please note:

All costs related to the administration of the action (i.e. consumables, supplies, photocopying costs, telephone costs, internet access, paper, etc.) are not eligible under this sub-heading. They are covered by indirect costs.

Examples of necessary supporting documents

- contracts and invoices;
- proof that the payments have been made by the beneficiary and are recorded in his accounts.

2.4 Indirect costs

The eligible indirect costs for the project represent the beneficiary's general administrative costs, with due regard to the conditions of eligibility described above, are not identifiable as specific costs directly linked to performance of the project which can be recorded in the project's accounts, but which have nevertheless been incurred in connection with the eligible direct costs for the project. They cannot include any eligible direct costs.

The indirect costs of the project eligible for European Union funding is a flat rate amount set at a maximum of 7% of the total amount of eligible direct costs. This indirect costs rate was contractually⁴ agreed and is given in Annex III of the Grant agreement. The corresponding costs need not be justified by accounting documents.

This percentage may not be modified once the budget is approved and cannot be transferred to another category.

In addition indirect costs shall not be eligible under a project grant awarded to a beneficiary who already receives an operating grant from the Commission during the period in question.

Examples of indirect costs are:

- all costs for equipment related to the administration of the project (e.g. PCs, portables, etc.);
- communication costs (postage, fax, telephone, internet access, mailing, etc.);
- infrastructure costs (rent, electricity, etc.) of the premises where the project is being carried out;
- office supplies;
- photocopies.

⁴ See Special Conditions of the grant agreement: article 1.4.

2.5 Calculation of the Final European Union Grant and justifying documents

The final amount of the grant to be awarded to the beneficiary is established after completion of the action, upon approval of the request for payment containing the following documents:

- a final report providing details of the implementation and results of the action;
- the final financial statement of costs actually incurred,

Depending on the value of the grant the following shall be submitted in addition to what has been stated above:

- a) In case of grants for an action equal or inferior to EUR 60.000, the beneficiary is required to submit the following sample of supporting documents:

b)

Budget item/heading	Sample to be annexed to the Final Financial Report
Staff	The three highest consolidated staff costs (i.e. staff member costs) for the whole eligibility period
Subcontracting	The three highest value subcontracts
Travel and subsistence	25% of the highest costs declared under this budget item

- c) In case of grants for an action of more than EUR 60.000, but less than EUR 750.000 the beneficiary is required to submit, in support of the final financial statement, a “Report of Factual Findings on the Final Financial Report - Type I” as per instructions available on: http://eacea.ec.europa.eu/about/eacea_documents_register_en.php

- d) In case of grants for an action of Grant more than EUR 750.000 the beneficiary is required to submit, in support of the final financial statement, a “Report of Factual Findings on the Final Financial Report - Type II” as per instructions available on: http://eacea.ec.europa.eu/about/eacea_documents_register_en.php

In the event of non-execution or clearly inadequate execution of an activity planned in the application attached to the funding agreement, the final grant will be reduced accordingly.

The submission of a proper Report of Factual Findings on the Final Financial Report does not prevent the Agency to request additional supporting documents inquiring on the triggering event generating the costs and proving the direct link with eligible staff working days.

The following documents are to be kept as official supporting evidence for the costs that will be submitted in the Final Report:

- **Staff costs:**
 - employment contract
 - salary payslip (monthly or annual slip)

- Tax declaration approved by the tax office
- **time sheets** that will confirm the number of days worked will need to fulfil the following minimum requirements:
 - to have the title and reference number of the EU project;
 - have to be done for each person working on the EU project;
 - have to be filled in minimum on a monthly basis;
 - have to mention the days worked on the project
 - have to mention the hours and project activities spent on the EU project versus total working hours on other normal activities with indication of activity title and tasks;
 - have to be signed and dated by the person and by an authorised person.
- annual accounts
- bank transfers.

- **Equipment costs:**
 - contracts and invoices, proof of payment
 - Notes to the accounts with the depreciation rules.

- **Travel:**
 - original plane/train ticket, original boarding pass or e-ticket and e-boarding pass
 - invoice from the travel agency

- **Subsistence costs:**
 - internal rules pre-existing to the project
 - method of calculation
 - attendance list of participants or, if not available, minutes of meetings or invitation to meeting
 - hotel/accommodation invoices

- **Subcontracting costs:**
 - tendering specifications/terms of reference (if applicable)
 - offers received (dated and signed) (if applicable)
 - evaluation report, award decision, notification letters (if applicable)
 - procurement contract
 - invoices
 - bank transfers

- **Other direct costs:**
 - invoices
 - bank transfers

Internal and non-official documents (e.g. self-declarations) are not acceptable as supporting documents.

All documents mentioned above (invoices, employment contracts, salary payslips, subcontracting contracts) need to fulfil the respective requirements imposed by the national legislation and the related costs be registered in the bookkeeping.

2.6 Checks and Audits

The audit we are referring to here are the ones launched *a posteriori* by the Commission, Agency or Court of Auditors. It does not refer to the audit certificate ("Report of Factual Findings on the Final Financial Report" – Type I or II requested with the final report).

Please refer to Article II.20 and II.27 of the Grant agreement for more information on possible checks and audits.

We draw your attention to the fact that monitoring missions, ex-post controls and external audits can be carried out at any time during the implementation of the project or up to 5 years after the final payment. This period shall be longer if there are on-going audits, appeals, litigation or pursuit of claims concerning the grant, including in the case referred to in Article II.27.7. In such cases, the beneficiaries shall keep the documents until such audits, appeals, litigation or pursuits of claims are closed.

The filing system of all documents relating to the project should be organised **from the start of the project** and all accounting documents should be duly classified. However, when a project is informed that it will be audited, the following measures should be taken:

- check that all adequate supporting documents (accounting and operational material) exist and are duly classified;
- request missing documents from the beneficiary concerned as a matter of urgency;
- check that all the supporting documents are adequate and incurred during the eligible period;
- check that the allocation of costs is consistent within each budget category: e.g do not reallocate "staff costs" to the category "other costs" because the budget category "Staff costs" is overspent.

Please note that costs which are not duly justified by adequate supporting documents will be rejected by the Agency/auditors. Moreover, the Agency reserves its right not to accept late reception of documents (late meaning after the contractual deadlines have passed or, in case of an audit, after the transmission of the final audit report by the auditors to the Agency).

The most frequent reasons for the Agency/auditors to reject the costs are:

- 1) The lack of supporting documents relating to expenses claimed: missing invoices, inconsistent allocation of costs, inadequately supported expenses coming from project beneficiaries;
- 2) Ineligibility of costs: unforeseen costs for which no prior authorisation has been requested to the Agency, overhead expenditure exceeding the maximum ceiling, contribution in kind claimed, costs incurred outside the eligibility period. Costs that do not meet the criteria set out in the legal basis/guidelines or contradict with sound financial management;

- 3) The non-respect of accommodation/subsistence EU rates, the wrong application of exchange rates, depreciation error, recalculation of overheads due to ineligible costs, reclassification of costs between headings/categories, dual claiming and declared expenses exceeding real costs;
- 4) Inadequate audit trail: missing papers or electronic trail that gives a step by step documented history of a transaction.

Therefore, it is worth insisting on the following:

- all supporting documents relating to the costs of the project's implementation must be gathered by the coordinating organisation (signatory of the agreement) whether the costs relate to their own organisation or to other beneficiaries;
- all invoices should state the project's reference and possibly the reference to the relating Work Programme's activity;
- the importance of having a separate bank account (or sub account that allows identification of payments made) for the project funds;
- the need to justify not only the "EU funds" part but also the "own contribution" part, as the final calculation of eligible amounts to be covered is calculated based on the total expenditure;
- the need to have a good internal control system leading to transparency. This has to be reflected in a reliable and easy audit trail, where financial data can be traced from general ledger to source documents and which constitutes a basis of objectivity;
- the need for a clear legal basis (partner's agreement) signed between the coordinator and each beneficiary in order to define the regulations and rules to be applied to project expenses and the need to make an explicit reference to the EU Grant agreement. Payments to the beneficiaries should be subject to the transmission of all supporting documents and check of their eligibility. Please read article II.1 on the respective role of the coordinator and beneficiaries

2.7 Claims/Appeals

Any complaint/appeal against the analysis of the project made by the Agency ("closure letter") must be in line with the following conditions:

- a formal complaint must be submitted in writing by the coordinator after checking the validity of arguments and documents of all beneficiaries. It further must address the arguments stated by the Agency in the closure letter.
- the deadline for requesting information on the determination of the final grant is **two months from** the date of notification by the Agency of the final amount of the grant determining the amount of the payment of the balance or the recovery order or, failing that, of the date on which the payment of the balance was received. After this time such requests will no longer be considered.

All justifying documents must be annexed to the complaint and organised by beneficiary with clear reference to the budget line concerned in the Excel table together with a short translation of the key words if necessary.

The Agency will only consider official documents (i.e. no self-declarations) and new evidence not yet submitted with the final report.

ANNEX I Glossary

If you do not find the term you are looking for in this Annex I please, look at the Annex III - Glossary of key terms (of the Programme guide Erasmus+).

The Agency: the Education, Audiovisual and Culture Executive Agency, acting under powers delegated by the Commission of the European Communities.

Amendment: a written supplementary agreement that modifies the Grant agreement.

Affiliated entity: legal entities having a legal or capital link with the applicant, which is neither limited to the action nor established for the sole purpose of its implementation.

Associated Partner: organisation that is involved in the project although they do not form part of the consortium and must not be responsible for core activities of the project. They may provide the consortium with facilities or assistance than enhances the quality of work.

Beneficiary: is any of the legal entities of the consortium (listed in Annex X of the Grant agreement) including the coordinator and referred to collectively as “the beneficiaries”, and individually as “beneficiary” for the purposes of the Grant agreement.

Consortium: participating organisations from different countries teaming up to implement and follow up a project.

Coordinator: the signatory organisation (legal entity) which has not to be confused with the person chosen by the consortium for coordinating the daily implementation of the project.

Final Report: implementation report and financial statement covering the entire period of a project submitted by the deadline stipulated in the Grant agreement.

Grant agreement: agreement between the Executive Agency and several beneficiaries. These beneficiaries have given mandate for the purpose of the signature of the agreement to the representative of the signatory of the agreement (called "coordinator").

LEAR: 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.

Legal Representative: the person legally authorised to enter into legal and financial commitments on behalf of the coordinating organisation.

Multiplication: is the planned process of transferring the successful results of programmes and initiatives to appropriate decision-makers in regulated local, regional, national or European systems.

Partner agreement: bilateral agreement made between the coordinator and each beneficiary to govern a number of issues that will or may arise during the life of the project

(e.g. collaboration methods, tasks, financial provisions, intellectual property rights, etc.) in accordance with article II.1 of the Grant agreement.

Progress Report: a mid-term report and financial statement on the implementation of a project submitted in accordance with the deadline indicated in article I.4.1 of the Grant agreement

Programme country: EU and non EU countries that have established a National Agency which participate fully in the Erasmus+ Programme. The list of Erasmus+ Programme Countries is described in Part A of the Programme Guide, section "Who can participate in the Erasmus+ Programme".

Partner country: country which does not participate fully in the Erasmus+ Programme, but which may take part (as partners or applicants) in certain Actions of the Programme. The list of Erasmus + Partner Countries is described in Part A of the Erasmus + Programme Guide.

PIC: Participant Identification Code.