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Place: Skopje

Knowledge **FO**r Resilient so**CI**Ety

Welcome in the project finalization phase!

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Erasmus+

Capacity Building in Higher Education Action

THE FINAL REPORT *Good practices*



Giulia Moro and Luigi Saia
Brussels, October 2019

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1. REPORTING

Project Reporting

- ☐ The project is a common achievement of **ALL** project partners
- ☐ The coordinator sends the *draft final* report **to the other beneficiaries for comments and agreement**
- ☐ The coordinating institution submits the final version to the Agency (signed by its legal representative)

Reporting forms

Reporting forms and explanations are provided by the Agency:

Beneficiary space

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

User guide

- https://eacea.ec.europa.eu/sites/eacea-site/files/submission_user_guide_0.pdf

2. NARRATIVE PART

The beneficiary space



Education, Audiovisual and Culture Executive Agency

Erasmus+ : Higher Education - International Capacity Building

The CBHE eReport Explanatory Note on The Final Report

A) General framework

Please note that the submission of the Final Report is a contractual obligation (art. I.4.1 of the Grant Agreement); the Agency reserves the right to terminate the Agreement if this contractually required report is not submitted, in accordance with articles II.16.3.1 (c) and II.23.3 of the Grant Agreement.

In accordance with the Grant Agreement and the CBHE Guidelines for the Use of the Grant, the report will be evaluated on the basis of the award criteria defined for assessing the grant proposal and will be scored out of a total of a maximum of 100 points.

Main recommendations

- Answer the questions precisely and be concrete
- **Avoid redundancy!** Do not repeat the same information under different sections!
- Write in a clear and structured way (e.g. use bullet points)
- The report should **not** be « **copy paste** » from the application!

Curriculum Development

- NATURE of the CD
 - *Specify NEW vs UPDATED*
 - *ECTS*
 - *Delivery*
- BENEFICIARIES
 - *Which HEIs (/faculties) have benefitted from what?*
 - *Target groups - Quantification of TG*
- INSTITUTIONALISATION
 - *Accreditation process in each of the PC*

Common aspects

QUALITY ASSURANCE

- *QA maintenance in the future*

SUSTAINABILITY

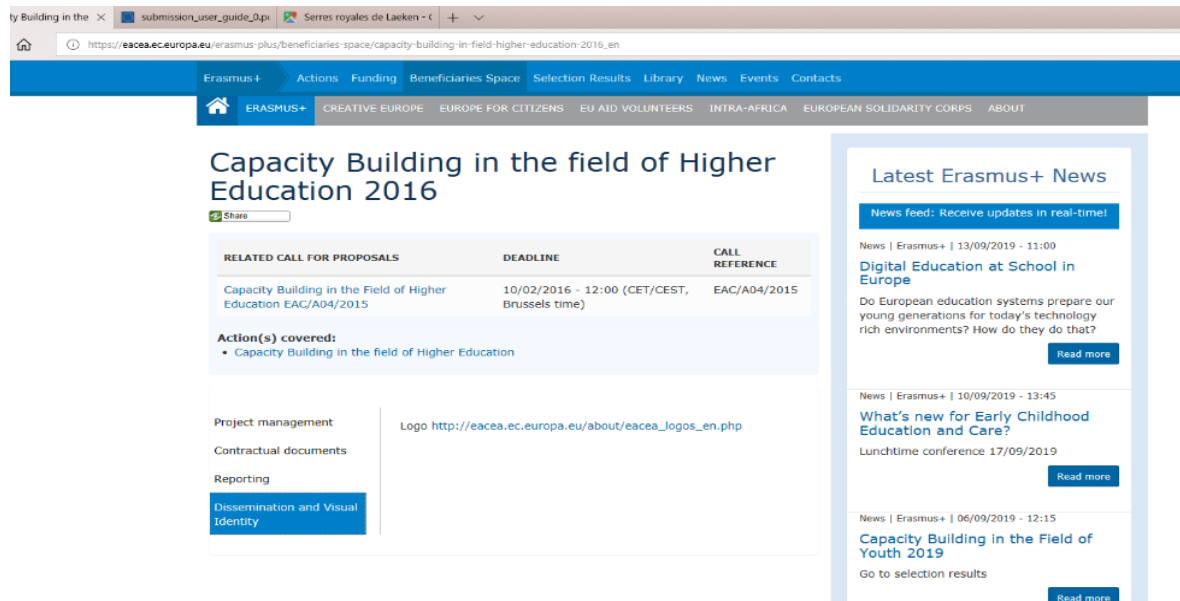
- *Measures taken (content, resources)*
- IMPACT
 - *Measurement (quantification)*
 - *Actions for improvement*

3. VISUAL IDENTITY

European Union emblem

- All beneficiaries have to indicate (e.g. on publications) that they have received an EU funding and display the **European Union emblem**
- **Specific instructions** are provided for in Article I.10.9 of the Grant Agreement
- In case of non-compliance a **financial penalty of 20% of the grant awarded** will be applied

Specific instructions



The screenshot shows the Erasmus+ website with the URL https://eacea.ec.europa.eu/erasmus-plus/beneficiaries-space/capacity-building-in-field-higher-education-2016_en. The main heading is "Capacity Building in the field of Higher Education 2016". Below this, there is a table of related call for proposals.

RELATED CALL FOR PROPOSALS	DEADLINE	CALL REFERENCE
Capacity Building in the Field of Higher Education EAC/A04/2015	10/02/2016 - 12:00 (CET/CEST, Brussels time)	EAC/A04/2015

Action(s) covered:

- Capacity Building in the field of Higher Education

On the left side, there is a sidebar with links: Project management, Contractual documents, Reporting, and Dissemination and Visual Identity (highlighted in blue). On the right side, there is a "Latest Erasmus+ News" section with three news items, each with a "Read more" button.

Latest Erasmus+ News

News feed: Receive updates in real-time!

News | Erasmus+ | 13/09/2019 - 11:00
Digital Education at School in Europe
Do European education systems prepare our young generations for today's technology rich environments? How do they do that?
[Read more](#)

News | Erasmus+ | 10/09/2019 - 13:45
What's new for Early Childhood Education and Care?
Lunchtime conference 17/09/2019
[Read more](#)

News | Erasmus+ | 06/09/2019 - 12:15
Capacity Building in the Field of Youth 2019
Go to selection results
[Read more](#)

LINK TO INSTRUCTIONS:

https://eacea.ec.europa.eu/about-eacea/visual-identity-and-logos-eacea/erasmus-visual-identity-and-logos_en

4. PENALTIES

Penalties for poor implementation

- CBHE action focuses on the results obtained and their quality
- In case of weak results/implementation the **final grant will be reduced** (Art. I.10.6 of the Grant Agreement)
- The reduction depends on the level of weaknesses observed

5. PROJECT RESULTS PLATFORM

What are the obligations concerning the visibility of results?

- The use of the Erasmus+ Project **Results Platform** is an obligation!
- It is an **integral part of the Final Reporting** exercise.
(Art I.10.8 of Grant Agreement on the 'Dissemination and Exploitation of Results')
- The **payment file is suspended** until the 'results' are upload and approved by the Agency

How do we define “results”?

- Tangible extrinsic outputs of project activities
- The concrete products or services that have been produced by the project activities. They must be clear for everyone to see

Examples:

- A new curriculum, new courses
- A training manual
- A new database
- A new career centre/international relations office in a university

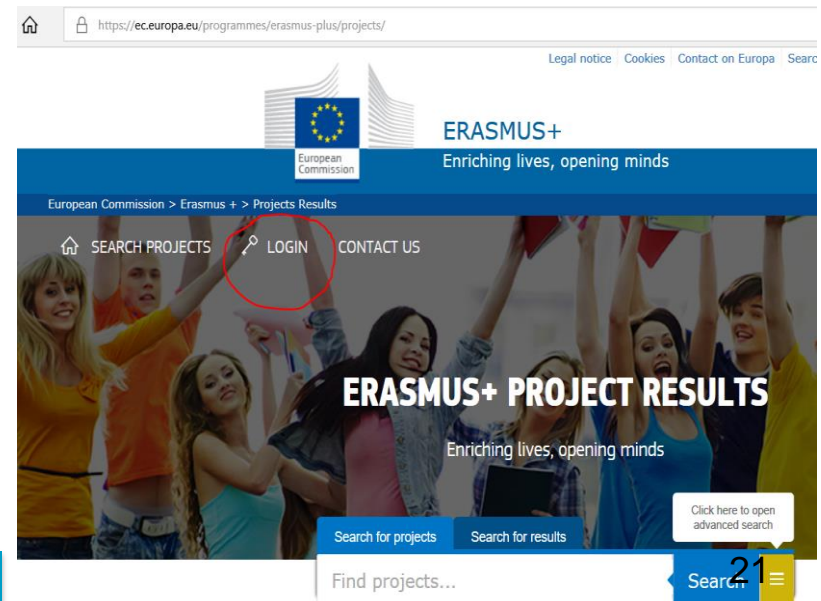
What is NOT considered a “result”?

The following cannot be considered as results of CBHE projects:

- **Project activities** (e.g. study visits, project meetings)
- **Internal project working documents** (dissemination and exploitation plan, quality assurance plan or sustainability plan)
- **Promotion material** for dissemination purposes (e.g. leaflets, project web-site)

What do I have to do with the project results platform?

- Front page which everyone can see:
- <https://ec.europa.eu/programmes/erasmus-plus/projects/>
- Use your ECAS password created at the.
- There is an instruction booklet at the bottom left of the page



What happens then?

- The Project Officer reviews the results and evaluates them
- If rejected, he may ask for an update by the project coordinator
- If approved, the results appear to the outside world on your project page of the Project Results Platform

6. FINAL FINANCIAL REPORTING

Final Financial Statement

- ☐ Mandatory document to be submitted with the final report, to be signed by legal representative of the coordinating institution
- ☐ It must be submitted by the project coordinator, but all beneficiaries listed in Annex IV of the Grant Agreement are **responsible for the information and data declared**
- ☐ Information included should be correct, clear, complete and detailed enough (clear description of activities performed by staff members, details of subcontracted activities etc.)

Audit certificate

☐ With the Final Report, an Audit certificate needs to be submitted.

☐ The template provided in the CBHE website **must** be used:

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

☐ **All** Annexes of the certificate must be duly completed and submitted

Costs and activities

- ❑ All costs declared in the Financial Statement must be incurred (and related activities must be necessary for the project) during the project contractual period (with exception of costs related to preparation of final report and audit certificate)
- ❑ Costs must be incurred and declared only by the beneficiaries listed in Annex IV of the Grant Agreement
- ❑ They should be verifiable and **recorded in the accounting records** (Art. II.19 of Grant Agreement) of each beneficiary

Foundations

(or other autonomous legal entities)

- ❑ Costs of Foundations (or other autonomous legal entities), if not listed in Annex IV of the Grant Agreement, cannot be allowed and become ineligible for reimbursement. This concerns all costs (staff, travels, costs of stay, equipment and subcontracting)
- ❑ All coordinators have been informed with a **specific note** on the rules on 14 August 2019

Eligible costs

- ❑ Check that all cost items claimed comply with eligibility rules of the Grant Agreement and the Erasmus+ Programme Guide
- ❑ Example of ineligible costs: mobile phones, maintenance of premises
- ❑ Example of costs that have to be covered by co-financing: overhead costs, bank charges



Staff costs

- ☐ Staff costs can only be claimed for individuals employed by a beneficiary organisation mentioned in the Grant Agreement
- ☐ The daily rate corresponds to one full day of work in accordance to national legislation or internal rules
- ☐ The staff category applied is linked to the tasks performed and not to the function of the staff member
- ☐ The number of full working days declared per staff member (for one or several funded projects) **cannot** exceed **20 days per month or 240 days per year**

VAT (Value Added Tax)

- ❑ VAT can only be claimed if it cannot be recovered by a beneficiary
- ❑ If VAT is claimed under the project (Equipment and Subcontracting), in case of sampling of supporting documents, the Agency will request an official document from national tax authorities stating that the institution concerned can not recover VAT
- ❑ **Alternative options:**
 - ✓ *Specific declaration of refused claim for reimbursement by tax authorities*
 - ✓ *Declaration on honour from institution concerned accompanied by an expert statement (e.g. certified auditor)*

Equipment

- ❑ Intended exclusively for the **Partner Countries Higher Education Institutions**
- ❑ Must be absolutely necessary for the implementation of the CBHE project and used **during project implementation**
- ❑ Should be purchased **as soon as possible**

Equipment purchased only near the end of the project period will be rejected, unless duly justified (e.g. force majeure)!



Supporting documents

- ❑ Each beneficiary must keep for costs incurred all relevant supporting documents with its records and must have a proper and **ordered archiving system**
- ❑ In case of **sampling of supporting documents** requested by the Agency/external auditor, the coordinator has to provide copies of these documents (related to the coordinator and beneficiaries) following a clear and coherent referencing
- ❑ Documents have to be submitted to the Agency numbered and **divided per budget heading and per partner organisation**

Supporting documents - Staff costs

The following supporting documents should be available:

- ☐ Timesheets, joint declarations, employment contracts (or declarations) to be signed by persons legally authorised (e.g. Head of Institution)
- ☐ Proofs of work performed (e.g. activity reports, teaching materials)

Supporting documents

- Travels and Costs of stay

The following supporting documents should be available:

- ☐ Individual travel reports
- ☐ Proofs of travels (e.g. boarding passes)
- ☐ Proofs of activities carried out (e.g. attendance lists)

Supporting documents

- Equipment and Subcontracting

The following supporting documents should be available:

- ☐ Invoices / Subcontracts
- ☐ Proofs of payments (e.g. bank transfers)
- ☐ Tendering procedures and quotes, if applicable
(value of purchase higher than 25.000 EUR)
- ☐ Documents on VAT, if applicable

Payments

- ☐ Within the framework of the project, all payments should be made via the banking system (**no cash payments !**) and should be traceable
- ☐ Transfers between project beneficiaries have to be made to institutional bank accounts of the beneficiary institutions listed in Annex IV of the Grant Agreement
- ☐ Direct payments from the coordinating institution to staff members of other institutions are not permitted

Other important rules

6.14

- ❑ For Equipment & Subcontracting the correct exchange rate has to be applied: **monthly rate applicable**

http://ec.europa.eu/budget/contracts_grants/info_contracts/inforeuro/inforeuro_en.cfm

- ❑ Budget transfers between headings may not lead to an increase of more than 10% (e.g. if in the Grant Agreement the budget for travels is 80.000€, only an increase up to 88.000€ is permitted)
- ❑ No conflict of interest and transparency
- ❑ Best value for money

Audits

- ❑ After the end of the eligibility period, projects may be audited by external auditors for a period **up to 5 years**
- ❑ Auditors will perform audits **on the premises of the project coordinator** or other beneficiaries
- ❑ Auditors will **check in detail** that all relevant supporting documents (originals) are available, that all costs are recorded in the accounting records of the beneficiaries and that payments have been made correctly and on the basis of eligible costs
- ❑ **In case of unjustified costs and payments a recovery order is issued !**

SUMMARY

Main recurrent mistakes to be avoided

- *Missing supporting documents*
- *Missing or unclear proofs of employment relations*
- *Missing documents on tendering procedures*
- *Missing documents on VAT (if applicable)*
- *Exchange rate wrongly applied*
- *Purchase of equipment in a late period of the project*
- *Travels outside countries of the partnership without prior autorisation from the Agency*

Final Report Workflow (Article I.5.4)

1. Reception and registration of the Final Report by the Agency
2. Combined financial and content analysis
3. Request for and processing of additional information by the Agency
4. Within 60 days of reception: drafting and sending of the Pre-Information Letter to coordinating institution
5. Launching of the final payment or the recovery order

Important:

The request for additional information interrupts the processing time of 60 days (see art I.5.4.)



THANK YOU
for your
ATTENTION!