



WEB SESSION ON FINAL REPORT PREPARATION (04 November 2020)

ANSWERS TO THE QUESTIONS IN THE CHAT

1) IMPACT OF COVID 19 PANDEMIC ON THE BUDGET

- The coordinator may, in agreement with the beneficiaries, when carrying out the action, adjust the estimated budget as shown in Annex III of the Grant Agreement, by transfers between categories of costs, provided that:
 - this adjustment of expenditure does not affect the implementation of the action
 - the amount indicated in Annex III of the Grant Agreement for one or more categories of costs is not increased by more than 10 %
 - the total estimated budget indicated in Article I.3 of the Grant Agreement is not exceeded.

In practice, this means that in the final report, the maximum amount declared under a category of costs can be 110% of the authorised amount as indicated in Annex III of the Grant Agreement for the category 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). This means that the budget for staff costs can be increased up to 44%, equipment costs up to 33% and subcontracting costs up to 11%.

A legal amendment of the Grant Agreement needs to be requested and substantially justified in case beneficiaries want to increase one or more categories of costs by more than 10%. Only in very exceptional and duly justified cases, the maximum ceilings (i.e. 40% for staff costs, 30% for equipment costs and 10% for subcontracting costs) may be exceeded.

- The ceilings for Staff Cost staff (40%), Equipment (30%) and Subcontracting (10%) are calculated on the maximum grant as specified in Article I.3 of the Grant Agreement. They will not be recalculated at the end of the project, based on the declared amount that has been spent.
- If, as a result from the underspending of Travel Costs and Costs of Stay in the framework of COVID 19 pandemic, additional costs under other categories are claimed (e.g. additional Staff Costs, Equipment or Subcontracting), these can be declared based on the above-mentioned conditions and only if duly justified by the implemented activities. For example, if activities implemented on-line implied higher staff costs, it should be clearly demonstrated why more staff days were needed to implement activities already foreseen in the project proposal. Moreover, if these additional costs were not foreseen in the project proposal, they are subject to a prior authorisation by the Agency.
- In case the beneficiaries have requested a suspension and or a long extension of the project eligibility period, in principle no additional staff costs may be accepted.

- Prior authorisation by the Agency is always needed whenever new costs are incurred/new activities implemented (i.e. translation costs under Subcontracting not originally foreseen in the project proposal).
- If mobilities were replaced by on-line events, no costs of stay can be charged under the project (since no «real» journey to another city/country took place). Only the costs related to the « virtual » events/activities, such as staff costs, can be charged under the project.

2) **FINANCIAL REPORTING and DECLARATION OF COSTS**

- In order to claim expenses related to project activities that could not take place due to the pandemic, and that have not been refunded by providers (mainly costs related to Travels and Costs of Stay, rarely Equipment and Subcontracting), the following should be applied:

- ***Costs to be claimed in the “Final Financial Statement”, financed through actual costs:***

Costs related to Subcontracting and Equipment have to be claimed in the Final Financial Statement, and not in the dedicated “Reporting table for unit costs – Covid 19”. For each reference, please indicate the amount actually incurred, that has not been refunded by providers upon request of the grant beneficiary. Please add “COVID” at the beginning of the description of each reference in the column H “Nature, type and specifications of the item” of the Financial Statement (sheets Equipment/Subcontracting).

- ***Costs to be claimed in the dedicated “Reporting table for unit costs – Covid 19”, financed through unit costs:***

Costs related to Travel costs and Costs of Stay have to be claimed in the dedicated “Reporting table for unit costs – Covid 19”, following the instructions included in the Excel table (sheet ‘Instructions’).

Beneficiaries have to indicate actual costs not reimbursed, in both actual and unit costs (please refer to the sheet ‘Instructions’).

Please note that for each reference declared, the lowest amount between actual costs and unit costs will be considered for reimbursement in the framework of the EU grant contribution.

This reporting table has to be submitted with the Final Report as an attachment in accordance with the instructions provided in the “CBHE eReport Explanatory Note“ available on the beneficiary space.

- Expenses that have not been reimbursed in the framework of the pandemic, whether they are based on unit costs or actual costs, have to be claimed only once, either in the “Reporting table for unit costs – Covid 19” (Travels and Costs of Stay) or in the Final Financial Statement (Equipment and Subcontracting). They must not be encoded twice in the two Excel tables.
- Costs that have not been reimbursed by providers and that are claimed in the “Reporting table for unit costs – Covid 19” or in the Final Financial Statement may be subject to a financial control by the Agency or any other authorised body in the framework of a desk monitoring at final reporting stage. Beneficiaries need to keep any supporting documents proving that the expenses were not reimbursed.
- The rationale behind the reimbursement of Travel and Costs of Stay impacted by COVID as actual costs is due to the fact that the Agency and the European Commission need to collect statistics on these actual costs. The CBHE Grant Agreement foresees that Travel and Costs of stay are financed only through unit costs, for this reason the Agency has developed a dedicated reporting table ‘Reporting table for unit costs – Covid 19’ that allows reporting COVID costs also in actual costs (while Equipment and Subcontracting related costs can be reported in the Final Financial Statement).

- If travel ticket costs were refunded by the Air Company but not the VISA costs, the latter can be declared as Travel Costs under the “Reporting table for unit costs – Covid 19”. In this case, a clear reference to these VISA costs should be added.
- In case the travel agency reimbursed only certain percentage of the ticket, the difference can be declared under the COVID reporting table: “*Reporting table for unit costs – Covid 19*”.
- A voucher is considered as a reimbursement and cannot be claimed in the ‘*Reporting ‘COVID’ costs*’ table nor in the Final Financial Statement
- The ‘*Reporting table for unit costs – Covid 19* is applicable for all CBHE projects generations.
- If equipment was procured on time but delivered late due to COVID, in principle no reduction of the grant will be applied. However, it is always recommended to inform or consult the Agency in case of late purchase or delivery of Equipment.
- Costs of Stay are calculated based on the duration in days of the activity plus the travel day/s from their place of origin to the venue of the activity and vice-versa.

3) SUPPORTING DOCUMENTS

- Electronic signature can be accepted on supporting documents in a first stage and then later, the documents should be signed in accordance with the institution’s legislation.
- If new costs such as equipment and subcontracting are reported but not initially foreseen in the project proposal, an Agency’s authorization should be attached to the Final Report. They should be reported as all other costs, without making any distinction of what was foreseen in the original project proposal and what was authorised.
- Equipment should be purchased as soon as possible for the implementation of the project activities. If a budget is left and the beneficiaries wish to purchase additional equipment, it is strongly recommended that the project contacts the Agency and asks for prior authorization (to be submitted with the Final Report).
- In order to prove that equipment is regularly recorded in the inventory of an Institution, the beneficiaries need to retain among the projects’ documents an extract of the inventory list. This list has to show the type of equipment, the date of the installation at the institution and where the equipment is located at the institution. The date of the installation at the institution can also be proved by a delivery note of the good.
- The original supporting documents should be kept at each institution. In the framework of the Audit certificate at final reporting stage, certified copies depending on the procedure at each institution (e.g. a stamp indicating that the copy is certified-original or a text “certified copy”, or similar and signature) need to be provided to the Auditors.
- Upon request by the Agency, supporting documents can be submitted in the original language. However in order to facilitate the assessment, key words should be translated in English and may be hand written in the documents. No official translation is needed.

- In case travel companies have not replied to requests for reimbursement, the total amount can be claimed in the ‘*Reporting table for unit costs – Covid 19*’ provided that evidence of the “non-reimbursement” is available upon request by the Agency.

4) REPORTING ON THE TECHNICAL IMPLEMENTATION OF THE PROJECT

- As clearly stated in the Programme Guide “Study Programmes must be officially accredited before the end of the project time life”. Therefore, relevant evidences of the achievement of the accreditation must be provided at Final report stage. If evidences are not available, penalties may be applied. This may not be applicable in cases the project introduced only new/revised courses/modules in already existing Study Programmes, and therefore the accreditation was not foreseen and required (according to the institutional / national legislation).
- The project has to demonstrate that the teaching of new or updated Study Programmes/courses has started during the eligibility period and has been implemented during at least one third of the project duration.
- Concerning the Curriculum Development activities, comprehensive information on the Study Programmes/courses/modules developed or revised must be made available to the Agency (through the Final report) with the aim of verify the quality of the results. The Agency would recommend the project to prepare a specific document dedicated to the presentation and description of these results. This document should be made available on the E+ Platform and included in the table of “Achieved Results” as hyperlink. For each university, and for each Study Programme/course, the following information shall be provided:
 - Title of the Degree awarded
 - Level of Education
 - Academic Programme and Learning Outcomes
 - Duration
 - ECTS (or equivalent)
 - Nr of teaching hours per training course
 - Specification if the courses are mandatory or optional / full time or part time
 - % of curricula updates compared to the former version (for revised study programmes / courses)
 - Nr of students enrolled
 - Universities’ website where the Study Programmes are listed as part of the academic offer and the modalities on how to apply are published.
- If not foreseen in the original proposal, the Agency may recommend during the implementation of the project to include an external quality evaluation to assess the quality of each project result; in fact, quality assurance should assess the quality of processes and products/results. This external evaluation is usually implemented at the project level, not by each university. At the Final Report stage, information has to be provided on the selection modalities of the expert/s (to ensure that a transparent process has been applied, in line with the most cost-efficient use of the budget). The added value of having this external expertise and its impact on the achievement of the project results should also demonstrated. The Agency will request the report on the quality of the project results drafted by the external quality evaluator.
- The extension of eligibility period aims at granting more time to the implementation of the project, in cases where project implementation is late due to specific and justified reasons. During the extended period, project activities originally foreseen in the application must be concluded and objectives must be achieved in full. If the project has to implement additional activities (due to external changes that may impact the project, such as COVID 19 pandemic) for the achievement of project objectives, this has to be discussed with the Project Officer at the Agency.

- Projects can start upload the results on the Erasmus+ Project Results Platform as soon as the initial notification with the credentials to log in to the Beneficiary's Dashboard has been received. During the lifetime of the project the uploaded results remain unpublished and can be modified at any time. They become publically available only after the results have been reviewed and approved by the Project Officer and the project has been finalized (final payment approval). There is no need to send the project results documents to the Project Officer for prior approval. The upload of results must be concluded by the submission of the Final Report. Evaluation of project results is integral part of the Final Report evaluation. The project coordinator must also provide a revised text for the project description, stating what has actually been achieved during the project, that will appear in the project description section of the project page on the platform. The approval of the Final report will be subject to uploading the project's results and the revised project description in Erasmus+ Project Results Platform by the time of their submission.

Technical and content guidelines are available for the beneficiaries, and these should be strictly followed. Projects are also requested to familiarise with the Frequent Answer Questions and instructions on the platform web-site (<http://ec.europa.eu/programmes/erasmus-plus/projects/eplu-help>).

- CBHE Grant Agreements are multi-beneficiaries agreements. Therefore, all beneficiaries (coordinator and partners) are legally and financially responsible. In case penalties are applied following the analysis of the Final Report, the Agency will address any request for reimbursement to the coordinator. How penalties will be shared among the partners should be defined by the consortium.
- The Final report including all annexes needs to be endorsed by all partners in writing before the official submission to the Agency; an email acknowledge can be considered a sufficient piece of written endorsement.
- For all the operational questions in the Final Report, the "reporting period" must cover the whole eligibility period, from the first day of implementation until the last day of the grant agreement. Three exceptions to the above:
 1. Section 2: quality of the project implementation, question 1: Activity implemented
 2. Section 2: quality of the project implementation, question 4.1 Teaching and training activities
 3. Table for Training and Mobilities

For these three sections of the Final Report, the "reporting period" starts as from the date of submission of the Technical (/progress) Report until the last day of the grant agreement.