



Erasmus+ Capacity Building projects in the field of Higher Education

REPORTING MODALITIES

Belén Enciso
UA, September 2018

OUTLINE

- ✓ **What is reporting and what is it used for?**
- ✓ **From best practices to penalties**
- ✓ **Reporting based in the award criteria**
- ✓ **Financing principles and financial reporting**
- ✓ **Checks & Audits**

REPORTING

- **Contractual obligation** (art. I.4.1 of the Multi-beneficiary GA)
- **eReports system** <https://ec.europa.eu/research/participants/portal/desktop/en/home.html>
- Assessment on the basis of the **4 award criteria** and a maximum of **100 points**:
 - Relevance of the project **30**
 - Quality of the project's implementation **30**
 - Quality of the project team and the cooperation arrangements **20**
 - Impact and dissemination **20**

REPORTING

Assessment carry out taking into account:

- ✓ The CBHE requirements
- ✓ The relevance of the activities implemented
- ✓ The desk monitoring activities
- ✓ The field monitoring visits
- ✓ The evaluation of the Technical Implementation Report

REPORTING

Four different categories:

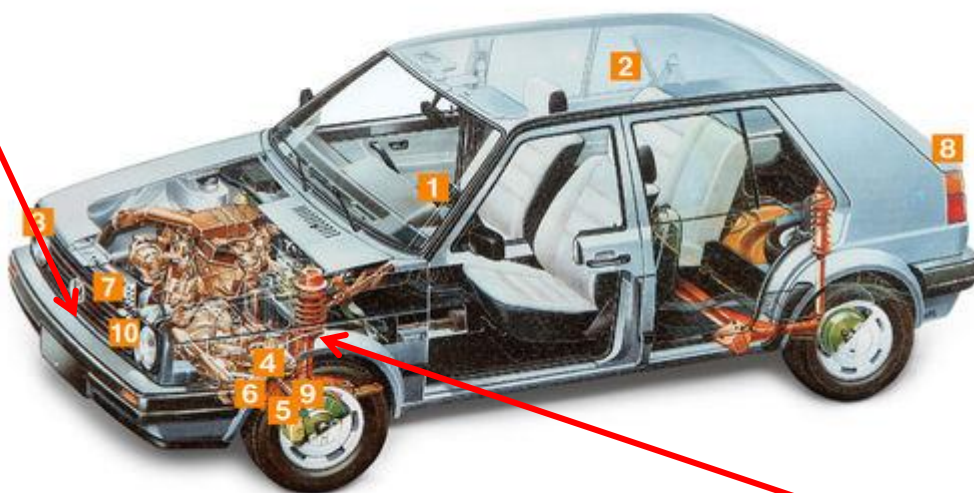
- ✓ Very good (at least 75 pts)
- ✓ Good (between 74 and 60 pts)
- ✓ Fair (between 59 and 50 pts)
- ✓ Weak (less than 50 pts)

From best practices.... To penalties

PENALTIES

Publicity

**Breach of
contractual
obligations**



**Weak
Implementation**

Penalties for weak implementation (Art. I.10.6)

When does the performance evaluation take place?

- During the implementation of the project
 - At Progress Report stage
 - As a result of a Monitoring visit
- After the completion of the project
 - At Final Report stage

When is the coordinator informed?

- After the assessment of the progress report (warning)
- After the assessment of the final report (final decision)

What could be the impact of a weak performance?

EACEA will apply the following reduction of the project maximum grant:

- 25% : performance score between 40 points and below 50 points
- 35% : performance score between 30 points and below 40 points
- 55% : performance score between 20 points and below 30 points
- 75% : performance score below 20 points

Guidelines for the Use of the Grant section 3.5.2.



Penalties for non-compliance with publicity obligations (Art. I.10.10)

When does the performance evaluation take place?

At the same time as the performance assessment: i.e. at reporting stages as well as during field monitoring visits.

How are the publicity obligations verified?

Verification on project website and on the project documents (studies, reports, promotional material, etc.)

What is verified?

- Respect of the Visual Identity
- Presence of the acknowledgement on the co-funding of the Erasmus+ Programme
- Presence of the Disclaimer concerning the content of the product

When is the coordinator informed?

At any time when a non-compliance situation is identified.

What could be the impact of a non-compliance?

EACEA may apply a 20% reduction of the maximum grant awarded.

Administrative and financial Penalties (Art. II.17)

When?

When the beneficiary has:

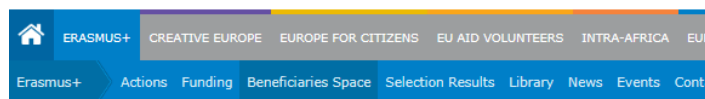
- committed substantial errors, irregularities or fraud; or
- made false declarations or failed to submit information; or
- been in serious breach of contractual obligations.

What type of penalties could be applied?

- Administrative penalties: exclusion of all contracts or grants for a max. duration of 5 years
- Financial penalties: 2 to 10% of the beneficiary's grant contribution

CBHE 2015 Reporting documents and templates

https://eacea.ec.europa.eu/erasmus-plus/beneficiaries-space/capacity-building-in-higher-education_en



Capacity Building in the field of Higher Education 2015

Share

RELATED CALL FOR PROPOSALS	DEADLINE	CALL REFERENCE
Key Action 2 - Capacity-building in the Field of Higher Education 2015	10/02/2015 - 12:00 (CET/CEST, Brussels time)	EAC/A04/2014
Action(s) covered: <ul style="list-style-type: none"> Erasmus+ - Key Action 2 - Capacity building in the field of higher education 		

Project management

Contractual documents

Reporting



Dissemination and Visual Identity

Reporting documents and templates

Instructions for Operational & Financial Reporting

The use of the forms and templates below is mandatory.

Reporting forms



1. Financial Statements (including 'Statement of the costs incurred and Request for Payment' and 'Final Financial Statement')  



This xls file should be downloaded once at the beginning of the project and be used all along the project lifecycle for both the on-going monitoring of the use of the grant by the partnership and for reporting to the Agency at mid-term and after the end of the project.

2. Technical Implementation Report

The Technical Implementation Report has to be filled in and submitted via the eReports system, which is an online tool available on the [Participant Portal](#). Note that on the Participant Portal two possibilities are available:







3. Final report on implementation of the action



The Final Report has to be filled in and submitted via the eReports system, which is an online tool available on the [Participant Portal](#). The eReports User Guide   will provide you with detailed instructions on how to complete and submit a Project Report using eReports.

The CBHE Final Report Explanatory Note   (Updated 21/06/2018) will provide you with content related information and guiding questions on the different tabs of the Final Report (eReport).

Before completing and submitting the Final Report (eReport), read carefully *Chapter 2.1 and 2.2 of the CBHE Guidelines for the use of the Grant*.

Annexes to be attached to the Final Report:

- a) Financial Statements (see point 1 above) in ".xls" format
- b) Declaration of honour  
- c) Table of achieved results  
- d) Report on the 'Special Mobility Strand':   this document applicable and compulsory only for projects including a Special Mobility Strand component.
- e) A duly signed pdf version of the "Final financial statement": this document corresponds to the spreadsheet "Final financial statement" in the Financial Statements xls file (see point 1 of the reporting forms above).
- f) Audit Certificate. Please see point 4 below

4. (Audit) Certificate on the financial statements and underlying accounts (Report of Factual Findings on the Final Financial Report – Type II)  

CONTENT eReport

[About EACEA](#) | [Legal notice](#) | [Cookies](#) | [Contact](#) | English (en) ▼



EUROPEAN COMMISSION

[European Commission](#) > [EACEA](#) > [eReports](#) > [396505-EPP-1-2016-1-FR-EPPKA2-CBHE-SP](#) > [Technical Report](#)

GENERAL INFORMATION

CONTRACTUAL DATA

PROJECT SUMMARY AND HORIZONTAL ISSUES

AWARD CRITERIA

ATTACHMENTS

SUBMISSION

General Data

Programme

Sub-Programme

Action

Sub-Action

Call for Proposal

Project number

Agreement/decision
number

Project Title

Report

CONTENT eReport

- 1) General Information
- 2) Contractual data
- 3) Project summary and Horizontal Issues
- 4) Award criteria**
- 5) Attachments
- 6) Submission

AWARD CRITERIA

RELEVANCE

- Relevance of the results for each PC
- Regional cooperation

QUALITY OF THE PROJECT'S IMPLEMENTATION

- Activities implemented
- QA measures
- Equipment
- Teacher training activities (CR), governance changes, institutionalised agreements...

QUALITY OF COOPERATION

- Involvement of partners and stakeholders
- Management of the grant

IMPACT AND SUSTAINABILITY

- Impact
- Dissemination
- Sustainability and exploitation of results



FINANCING PRINCIPLES

1) **Co-funding** principle

Grant \neq Total costs of the project

2) **Non-profit** principle

Financing approach > combined

Actual Costs (equipment and subcontracting)

Unit Costs (Staff, Travel and Costs of Stay)

Budget Calculation & Reporting

5 Budget Categories



Staff UC

Travel UC

Costs of Stay UC

Equipment RC

Subcontracting RC

2 Allocation & Justification Methods

**Real Costs
(RC)**

**Unit Costs
(UC)**

Other types of costs (ex.: dissemination, publishing, overheads costs, etc.) are not considered for the calculation of the grant.

➡ Expected to be **covered by co-funding.**



Justification of the costs

Actual costs: How did you **use** the grant ?

- Expenses (/costs) incurred
- Supporting documents=proof of expenses (invoices, proof of payment et)

Unit costs: what did you **achieve** with the grant?

- Result-based (/based on proof of activity)
- No need to prove the real expenditure
- But need to prove the "triggering event" (i.e.: the fact the activity has taken place (e.g. teaching, training))

FINANCIAL REPORTING

A. Financial Statement and Request for payment (Annex VI)

- ✓ *Includes indication of costs incurred under each budget heading/partner/WP during project implementation*
- ✓ *It has to be signed in original by the Legal Representative*
- ✓ *Statement on the use of the previous pre-financing for PR and request for second pre-financing*

B. Financial tables (excel sheets)

- ✓ *must be filled-in in detail for each budget heading to justify all expenses incurred*

General advice:

- Collect the required supporting documents as soon as the expenditure is incurred
- Keep the financial statement/tables up to date (form available on the website)
- Feel free to provide detailed explanations in the financial statement

Supporting documents for Actual Costs

Budget Headings	Supporting documents (to be kept with project accounts)
Equipment	<ul style="list-style-type: none">▪ Invoices▪ Bank statements▪ Tendering procedure: 3 quotations from different suppliers for expenses exceeding 25.000€▪ Registration in the inventory
Sub-contracting	<ul style="list-style-type: none">▪ Subcontracts▪ Invoices▪ Bank statements▪ Tendering procedure: 3 quotations from different suppliers for expenses exceeding 25.000€

Supporting documents for Unit Costs

Budget Headings	Examples of Supporting documents (to be kept with project accounts)
Staff	<ul style="list-style-type: none">▪ Formal employment contract▪ Staff convention / Joint Declaration (EACEA template)▪ Time sheets (EACEA template)▪ Agendas & Minutes of the meetings▪ Any evidence justifying the workload and activities /outputs (e.g. attendance lists for lectures given, tangible outputs/products, salary slips, etc.)
Travel and Costs of Stay	<ul style="list-style-type: none">▪ Individual Travel Report (EACEA template)▪ Supporting documents: Invoices, receipts, boarding passes, proof of attendance, agendas & Minutes of the Meetings, tangible outputs/products...)

CALCULATION OF THE FINAL GRANT

Grant will never exceed maximum amount indicated in Grant Agreement

FINAL GRANT

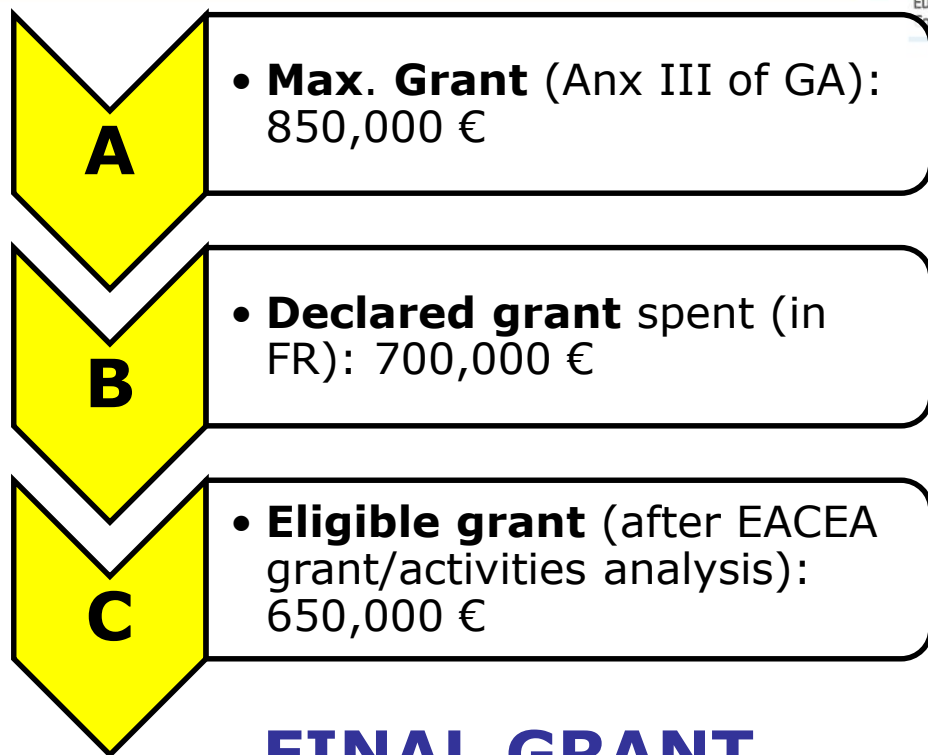
- 1) Examination of:
 - a. financial statements
 - b. eligibility of activities implemented
 - c. eligibility of declared expenses
- 2) Examination of potential penalties applied on maximum Grant
- 3) FINAL GRANT = LOWEST VALUE between maximum Grant reduced by penalty(ies) and result of examination 1

FINAL GRANT MINUS PRE-FINANCINGS



Positive value:
BALANCE PAYMENT

Negative value:
RECOVERY AMOUNT



FINAL GRANT

HOW WILL THE FINAL GRANT AMOUNT BE DECIDED?

Penalties ?

(for poor performance or non-respect of visibility obligations)

NO

Eligible grant = **650,000 €**

YES for "Poor performance"
(Minus 25% of Max Grant = 637,500 €)

Max grant reduced by penalty = **637,500 €**

YES for "*Visibility* obligations"
(Minus 20% of Max Grant = 680,000 €)

Eligible grant = **650,000 €**



Checks & Audits (Art. II.27)

EACEA/Commission may carry out **technical/financial checks and audits** in relation to the use of the grant:

- ✓ During implementation of Agreement and for a **period of 5 years** starting from the date of payment of the balance/recovery order
- ✓ Following a **random or risk-based** approach
- ✓ Can be performed by EACEA own staff or any other outside body acting on the Agency's behalf
- ✓ Can be performed by the European Anti-Fraud Office (OLAF) and the European Court of Auditors (ECA)
- ✓ Usually outsourced to **external auditors**
- ✓ At premises of **coordinator and/or partners**



THANK YOU
for your
ATTENTION!

examples (1 of 2)

		Total declared expenditure		
	Max Grant awarded	CASE 1 = max. grant awarded	CASE 2 < max. grant awarded UNDERSPENT	CASE 3 > max. grant awarded OVERSPENT
I STAFF COSTS	340.000	340.000	290.000	330.000
II TRAVEL COSTS	150.000	150.000	150.000	150.000
III COSTS OF STAY	150.000	150.000	150.000	160.000
IV EQUIPMENT	160.000	160.000	160.000	170.000
V SUBCONTRACTING	50.000	50.000	40.000	50.000
TOTAL GRANT (total I-V)	850.000			
TOTAL DECLARED		850.000	790.000	860.000
FINAL GRANT		850.000	790.000	850.000

examples (2 of 2)

		CASE 4		CASE 5		
		Total declared expenditure		Total declared expenditure		
	Grant awarded	% TOTAL GRANT	< total grant awarded	% TOTAL GRANT AWARDED	= total grant awarded	% INCREASE
I STAFF COSTS	340.000	40%	374.000	44%	340.000	
II TRAVEL COSTS	150.000	17,6%	150.000		202.000	34%
III COSTS OF STAY	150.000	17,6%	100.000		130.000	
IV EQUIPMENT	160.000	18,8%	160.000		150.000	
V SUBCONTRACTING	50.000	5,9%	0		28.000	
TOTAL GRANT	850.000					
TOTAL DECLARED			784.000		850.000	(- 37.000 €) (202.000-165.000) Ineligible
FINAL GRANT			784.000		813.000	



EXCHANGE RATE (ART. I.10.2 GA)

Which exchange rate should be applied?

- 1) From start of eligibility period until receipt of second pre-financing: monthly rate of reception of FIRST PRE-FINANCING
- 2) From date of receipt of second pre-financing until end of eligibility period: monthly rate of reception of SECOND PRE-FINANCING

Rate to apply:

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

EXAMPLE

1st Pre-financing: 23 Dec 2017 – 2nd Pre-financing: 22 Aug 2018

Invoice date: 09 January 2018 Applicable monthly rate: December 2017

All transactions must be declared in EUR in the Final Report