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UNIVERSITY TEACHERS' CERTIFICATION CENTRES: INNOVATIVE APPROACH TO PROMOTION TEACHING EXCELLENCE (UTTERLY)

under "ERASMUS+ CAPACITY BUILDING IN THE FIELD OF HIGHER
EDUCATION"

Agreement number – 619227-EPP-1-2020-1-UA-EPPKA2-CBHE-JP

Project Implementation Handbook

Version – September 2021

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1. Introduction P1

Following the Erasmus+ Programme Guide 2021¹, the present Project Implementation Handbook aims to provide clear and comprehensive guidance to the Coordinating and Partner Institutions on the entire process of project implementation, namely from signing the contract to finalizing the project. It informs on reporting obligations, payments from the EU Funds and other programme-related requirements, set out in the Grant Agreement and Partnership Agreements. The project Grant Agreement and the Programme Guide are the primary documents you should refer to and need to comply with.

The implementation of the project is to be executed in accordance with the regulations and rules that correspond to the financial instruments of the programme.

The present Handbook describes the implementation rules for all partners of the UTTERLY action under the “ERASMUS+ Capacity Building in the Field of Higher Education” programme, and presents their joint responsibilities. To ensure that all parties involved are committed to delivery of a high quality project, all roles and responsibilities need to be clearly agreed.

To address undefined or specific issues related to certain project activities, it is necessary to contact for consultation National Erasmus Offices or The Education, Audiovisual and Culture Executive Agency (EACEA).

The present Handbook outlines the steps to be taken to implement the project along with a detailed description of every phase of the action, including:

- (i) tasks and responsibilities,
- (ii) checklists of programme-centred and financial issues,
- (iii) project management tools.

In particular, the current Handbook serves as a platform to enhance UTTERLY project management, as well as it helps to advance the project management culture within the existing partnership.

¹ For more details, see: https://ec.europa.eu/programmes/erasmus-plus/resources/documents/erasmus-programme-guide-2021_en

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2. Erasmus Rules and Regulations P1

Erasmus+ programme strives to have a positive impact on the higher education in the EU and beyond, and prioritizes learning and teaching enhancement for an institutional development of universities. It also seeks to influence the process of sharing best practices in developing learning and teaching excellence across different national and academic contexts, and promoting their sustainable cooperation.

In this regard, it provides benefits for individuals and institutions by stimulating international mobility, strengthening the quality requirements for the mobility and offering new opportunities to establish strong institutional partnerships in and outside the EU.

The present action UTTERLY (University Teachers' Certification Centres: Innovative Approach to Promoting Teaching Excellence) is aimed at implementing the first priority – *Governance, strategic planning and management of higher education*

institutions under the Category 2 *Improving Management and Operation of Higher Education Institutions* of the programme *ERASMUS+: Capacity Building for Higher Education*. It is targeted at advancing the field of management of academic human resources in the Ukrainian higher education institutions.

To this end, all partners of the UTTERLY action focus on reaching the following objectives:

- (i) to modernise the formal system of university teachers' professional development and certification in Ukraine by establishing nine independent Centres of Teaching Excellence and forming their network with due regard to enhancing the quality of university teaching;
- (ii) to introduce professional university teachers' certification programs based on European good practices and educational innovations in order to ensure teaching excellence;
- (iii) to develop and pilot a new teaching excellence curriculum based on a teaching excellence framework, including courses, syllabi and MOOCs, which will meet the education needs of academic communities in Ukraine, and lead to a well-elaborated system of professional certification of university teachers.



Fig. 1. Focus on the impact

(This and all further images are adapted from the web-based archive materials of the European Commission. Available at: <https://webcast.ec.europa.eu>)



Fig. 2. Defining the Impact

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For the successful implementation of all project objectives, it is crucial to track the ongoing implementation and account for the feedback from all partners involved in order to measure and estimate the impact of the project.

Impact measurement is held on the basis of two parameters:

- (i) outputs, i.e. direct effects of an action,
- (ii) outcomes, i.e. short and mid-term changes.

The effects of the UTTERLY action will be defined on the basis of constant project monitoring, evaluation of its progress and delivered results, reporting and audit.

To provide the project consortium with quality standards, criteria and mechanisms, which will assure that the action is delivered in a consistent and high-quality way, and the deliverables comply with the project objectives, it is necessary to frame the quality management system, quality assurance procedures and quality control (see Fig. 3). It is also essential to enable continuous improvement



Fig. 3. Framing the Quality

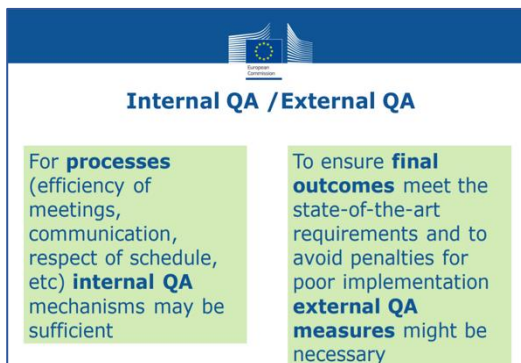


Fig. 4. Internal and External QA

of the project implementation.

In this context, project monitoring through internal and external quality assurance scheme is planned (Fig. 4).

The internal project management is based on the transparency and accountability of all project partners, guided by the Grant Agreement, partnership agreement, Erasmus+ Programme Guide and the present project management handbook. The high

quality of the project implementation and its activities is a prerequisite for the sustainability of the project after its end.

It is of vital importance to ensure that the UTTERLY action receives substantial visibility. On the whole, the coordinator must pay specific attention to the importance of dissemination, exploitation of results of the action and their visibility at a transnational level.

Under the publicity obligations, all partners are requested to inform the public, press and media of the action, which must, in conformity with all agreements, clearly and visibly indicate “with the support of the Erasmus+ Programme of the European Union.



Fig. 5. EU visibility strategy

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Fig. 6. Website

Another pivotal issue in the EU visibility strategy is the web presence. In this respect, a website for the action must be created and maintained (at least during the project lifetime), as stipulated in the Grant Agreement. The website must be kept up-to-date with at least: a description of the project, the contact details of the coordinator, the list of beneficiaries, mention of the European Union's financial support with the

relevant logo, and access to all results, when they become available.

External and internal channels of communication are to be maintained in the process of project implementation. It is indispensable that the project members openly and freely, respectfully and transparently communicate between themselves and with the coordinator. The contact list of the project members is structured and available from the very beginning of the project. Generally, all consortium members are to endorse regular and operative communication.



Fig. 7. Dissemination

In this regard, Partnership Agreements play a formative role in declaring mutual commitment and agreeing on a set of principles that would ensure a productive and consistent cooperation within the framework of the action. It is based on sound understanding of the programme's provisions and structured to form administrative modalities that would contribute to the capacity building for the project. Partnership Agreements are to be submitted to the EACEA within the period of six months after the signature of the Grant Agreement.

The COVID-19 pandemic negatively affects ongoing or planned activities under the Erasmus+ programme. According to the Grant Agreement (Article I.14), it is possible to use the 10% flexibility adjustment to transfer funding between the categories of eligible costs (see Fig. 8). Thus, sound adjustments of costs can take place if necessary and should be communicated to the project consortium.

In practice:

	Contractual amounts	Based on art. I.14	At final report you can reach
Staff costs	345.000	+ 34.500	379.500
Travels	125.000	decrease	101.100
Costs of stay	181.500	decrease	142.100
Equipment	210.000	+ 21.000	231.000
Subcontracting	78.000	+ 7.800	85.800
Exceptional costs	-	-	-
TOTAL	939.500	939.500	939.500

Fig. 8. Flexibility adjustments in the budget

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3. Project implementation P1

Project implementation can start only after the final approval of the application by the European Education and Culture Executive Agency (EACEA). Therefore, the expenditure related to the project implementation is eligible from the starting date of the project, which cannot be earlier than the date of the final approval of the application by the Agency.

3.1. Project management P1

To implement a project means to carry out activities proposed in the application form with the aim to achieve project objectives and deliver all intended results and outputs. It is of vital importance that all project members share the project vision, understand project objectives and plan, perform the tasks at their best and on time and are committed to implementing them. Aside from the implementation of the tasks, the processes of monitoring, reporting and communication play an integral part of the project management (see Fig. 9).

In general, project success depends on many internal and external factors. Some of the most important ones are a very well-organised project team and effective monitoring of the project progress and related expenditures. Overall management has to be taken over by the Coordinator and project partner, who is often responsible for the lead of the work package or assigned as a deliverable leader.

The project management has to be an efficient system and should always stay flexible to the current needs and changing circumstances, as the project is rarely implemented with no deviations from the initial plan. In all situations, the project partnership is to deliver quality results and outputs. Quality means meeting expectations described in the application and those agreed within the partnership.

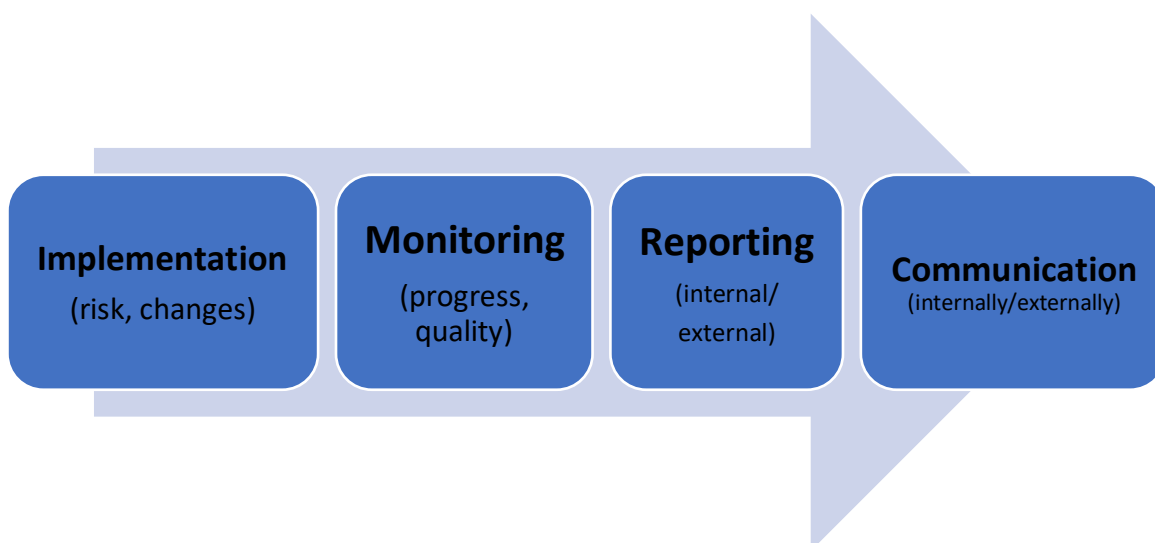


Fig. 9. Structuring the Project

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3.1.1. Starting up the project P1

The project implementation starts only after the Grant Agreement is signed between the EACEA and the coordinator, and that is not earlier than January 15, 2021. Therefore, the expenditure related to the project implementation is considered eligible from the start date of the project. The project implementation period, defined by its start and end dates, is explicitly given in the Grant Agreement.

3.1.2. Project management P1

Project management and coordination plays a crucial role to ensure successful implementation and to reach the project objectives. Project partnership is to set up the governance of the action, which generally consists of the following:

- (i) Project Management Board (PMB);
- (ii) National Academic Committee (NAC);
- (iii) Quality Assurance Board (QA board).

The Project Management Board (PMB) is the oversight board for project management. It is comprised of the representatives of all EU partners and two institutions from Ukraine. It is chaired by the Coordinator. PMB provides the following:

- (i) guidance on project implementation;
- (ii) workplan of the project;
- (iii) analysis of the project progress, risks, changes and quality assurance;
- (iv) assessment of project relevance, eligibility and feasibility of planned actions.

The coordinator takes the following responsibility:

- (i) to oversee the implementation of activities,
- (ii) to manage the funds of the project,
- (iii) to ensure the respect of CBHE rules,
- (iv) to serve as a key communication centre with project partners and external stakeholders,
- (v) to stay in a regular contact with the EACEA (through the Project Officer),
- (vi) to submit reports and payment requests to EACEA.

Partners undertake to:

- (i) implement activities that fall under their responsibility according to the workplan,
- (ii) assist the coordinator, e.g. provide information and supporting documentation to guarantee timely reporting,
- (iii) work in full transparency with the coordinator (inform about any changes and/or delays),
- (iv) contribute to the dissemination of the project results in their organisation, community and/or region.

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All assigned leaders, who take on responsibility for preparing the work packages, are approved at the first coordination meeting.

WP	Names in use for general description	Name in budget file	Leaders
WP1	Framework for the promotion of European educational innovations in Ukraine	Preparation	P2
WP2	Centres of Teaching Excellence	Development	P4
WP3	Professional standards for university teachers	Development	P13
WP4	Teaching excellence certification curriculum	Development	P5
WP5	CTEs piloting	Development	P6
WP6	Project outcomes dissemination plan	Dissemination & Exploitation	P8
WP7	CTEs quality control and monitoring	Quality Plan	P3
WP8	Project management	Management	P1

The distribution of all planned activities among Deliverable Leaders is also held during the first coordination meeting.

Activity ID	Deliverable title	Deliverable Leader	Work package Leader
A1.1	Establishing the project management board (5 members P1, P2, P3, P5, P13). Project plan along with Project implementation handbook. Communication strategy. Quality plan.	P1	P2
A1.2	Establishing the National Academic Council (NAC) (8 members).	P1	
A1.3	Benchmarking research. Preparation of the manual entitled "Benchmarking of teaching excellence and certification programs".	P5	
A1.4	Strategy and model for teaching excellence. Report.	P13	
A2.1.1	Selection of the academic and administrative staff for CTEs	P2	
A2.1.2	Staff retraining in the EU	P3	
A2.1.3	Publishing the Roadmap for CTEs	P4	
A2.1.4	Opening of the CTE offices	P6	
A2.1.5	Multilateral agreement. CTEs network	P1	
A2.2.1	Development of professional standards for university teachers	P13	
A2.2.2	Preparation of the Draft for regulating the university teachers' attestation	P12	
A2.2.3	Approving the regulation for teacher attestation	P14	
A2.3.1	Teaching excellence curriculum	P11	

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A2.3.2	Establishment of working groups	P4	
A2.3.3	Sample of syllabi of certification courses	P7	
A2.3.4	Publishing of CTE methodology guidelines	P10	
A2.3.5	Evaluation of the methodology for certification	P3	
A2.4.1	Enrolling trainees for pilot certification program	P9	P6
A2.4.2	Piloting courses on teaching innovations	P8	
A2.4.3	Evaluation of piloted courses quality	P7	
A2.4.4	Conducting of CTEc analytical reviews and presenting recommendations for courses improvement	P10	
A2.4.5	Renewing of syllabi and courses	P11	
A2.4.6	Accreditation of CTE certification programs	P6	
A3.1	Creation of the project website	P1	P8
A3.2	CTE website	P5	
A3.3	CTE newsletters	P7	
A3.4	Annual project bulletin	P8	
A3.5	National dissemination conference	P6	
A3.6	MOOCs on Teaching Excellence	P11	
A4.1	Establishing the internal quality assurance board	P2	P3
A4.2	Semi-annual reports on internal quality evaluation	P2	
A4.3	External quality assessment group of experts	P3	
A4.4	Semi-annual reviews on project interim results and challenges, conclusions and recommendations	P3	
A5.1	Project management board. Implementation handbook	P5	P1
A5.2	Project communication strategy	P1	
A5.3	Holding semi-annual coordination meetings	P2	
A5.4	Day-to-day management	P1	

Monitoring can be defined as a systematic process of controlling the project implementation and tracking an action's progress toward reaching its objective in order to keep the project on track and guide management decisions. The PMB is responsible for consistent and regular monitoring of the project, yet partner organisations should also actively contribute to make the monitoring performance effective. All partners will benefit from monitoring of the project progress for the following reasons:

- (i) It will provide substantial support for further implementation of the project, and will indicate whether the project goals are being met;
- (ii) Feedback stimulates improvements in the project results, as it is based upon observations of the value and quality of various elements of the project;
- (iii) Monitoring provides reliability and credibility of results;
- (iv) Monitoring can foresee potential problems and simplify the process of decision-making, especially of corrective nature;
- (v) Monitoring is necessary and indispensable.

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3.2. Project evaluation. QA Procedures. P3

Quality assurance is an essential part of project implementation, which brings confidence that quality requirements are being and will be fulfilled. Aside from avoiding problems, quality assurance is a way of preventing mistakes and potential errors among the expected project results.

The quality control and monitoring of the project is organized by forming 3 boards:

- (i) NAC, responsible for controlling the quality during the first project year (It focuses on the methodology of the main project activities. Quality of the certification programs will be controlled by P1);
- (ii) Internal quality assurance board, headed by P3;
- (iii) External experts, including PRF, selected by P4.

For holding quality evaluation, all the project materials are structured and available to all project members. All project meetings are protocolled and their minutes are available to all project members on the file sharing platform.

The following indicators are used to ensure the quality of the project implementation:

- (i) benchmarking report;
- (ii) NAC reports;
- (iii) established Centers for Teaching Excellence and its 9 Ukrainian HEIs;
- (iv) professional standards for university teachers;
- (v) draft for regulating for teacher attestation;
- (vi) adopted regulation for teacher attestation;
- (vii) number of retrained staff;
- (viii) roadmap for CTE, organigram and official documents;
- (ix) elaborated teaching excellence curriculum (4 modules);
- (x) number of CTE training certification programs;
- (xi) number of certification courses piloted in Ukraine;
- (xii) number of groups for courses piloting and number of trainees;
- (xiii) certificates for CTEs training programs (100);
- (xiv) multilateral agreement on cooperation, establishing international network for teaching excellence;
- (xv) certification courses;
- (xvi) methodology guidelines;
- (xvii) evaluation methodology developed;
- (xviii) trainees feedbacks and results of their analysis;
- (xix) newsletters, bulletins;
- (xx) number of dissemination events;
- (xxi) conference materials (program and proceedings);
- (xxii) evaluation reports;

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- (xxiii) meeting protocols, records, list of participants from each multiplier event and project meetings;
- (xxiv) websites and MOOCs available that function adequately, number of visitors;
- (xxv) number of disseminated printing materials;
- (xxvi) semi-annual and annual project reviews;
- (xxvii) mass media coverage (announcements, reportages);
- (xxviii) financial report;
- (xxix) adherence to the scheduled dates according to the Project implementation handbook.

3.2.1. Internal QA P3

Internal QA board will perform their activities in two fields:

- (i) monitoring general quality of the project implementation by preparing semi-annual reviews;
- (ii) evaluating the piloted certification courses, analyzing them and giving the recommendations for their improvement and renewing.

The effectiveness of the piloted certification courses will be evaluated by the internal quality assurance board (headed by P3).

Feedback questionnaires will be analyzed, and then recommendations to improve the courses will be given to CTEc, which will be done by CTEc staff together with NAC.

3.2.2. External QA P3

Three internationally-recognized experts will be invited for external evaluation of the CTE performance, curricula and certification programs. Their report will be presented to the project consortium.

Both internal and external reviews will be summarized by the P3, while semi-annual reviews on project interim results, challenges with conclusions and recommendations will be issued and presented at the project coordination meeting in Kyiv as well as published in the annual project bulletin.

3.3. Information and communication management. Dissemination. P1

Communication is an important and integral part of the project implementation. It is essential for the success of the project and hence requires a solid and well-elaborated planning in order to correctly link the project communication objectives to the specific project objectives.

All activities foreseen in the Project Workplan must be consistent with other project activities, serving as an inevitable tool for the partnership to reach the main project goal(s) as well as for ultimate spread of the information about project results and achievements in all partner regions.

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The rules and recommendations included in this chapter aim to help projects plan and implement their communication activities successfully.

As the project is run by different expert and managerial bodies to achieve the objectives, efficient communication strategy among the project partners and the formed groups should be guaranteed.

3.3.1. Introduction P1

Cooperation and communication within the project will be carried out according to the Project communication strategy based on both virtual and in-person components. Different expert and managerial bodies to achieve the project goals are created, so their efficient internal and external communication strategy and decision-making are by consensus guaranteed.

The project language policy involves the use of the Ukrainian language alongside English as the main project language.

The communication of PMB and NAC members will be held in two ways:

- (i) in-person at the consortium meetings or other project events;
- (ii) virtually (project website, Zoom, Trello, mailing lists and Google drive) and coordinated by the PMB Secretary that is elected during the kick-off event.

General organisational day-to-day communication will be led by P1. Electronic voting is applied. Communication of the project partners within their countries will be provided by the Coordinator in the national language.

Face-to-face meetings will be conducted mainly for retraining purposes, courses piloting, dissemination activities and project coordination on the high level. For the budget effectiveness aims, consortium coordination meetings will be aligned with sessions scheduled according the milestones of the project in order to form a significant and relevant agenda.

After the kick-off event, the second coordination meeting will be primarily aimed at discussing and adopting the roadmap for CTE along with creating the Network on teaching excellence by signing a multilateral agreement on cooperation.

The third coordination meeting will also be organised by combining managerial issues and methodological ones. Annual report on project implementation will be presented, project bulletin published and delivered. Quality evaluation reports and discussions will also be on the agenda.

3.3.2. Requirements P1

The Communication Strategy aims to coordinate the effective implementation of the communication activities and to support the achievement of project objectives. Therefore, a Communication Strategy must be developed for the action in order to have standardised

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communication practices and use them effectively throughout the whole process of implementation.

The project Communication Strategy needs to be developed in close cooperation with the communication manager and PMB. The Communication Strategy shall be presented on Kick-off meeting, used and further improved during all project lifetime.

The communication of PMB and NAC members will be held at the consortium meetings and electronically (via mailing, Viber, in Google Drive, Zoom, specially created Facebook groups) and coordinated by the secretary appointed during the kick-off event. General organisational day-to-day communication will be performed by the project coordinator P1.

Partnership Agreements include all details on the project activities and the contact list of people involved in the project implementation (Article 8. General administrative provisions).

3.3.3. Dissemination

First and foremost, the information on all projects within the framework of the Erasmus+ Programme is available to the general public on the Erasmus+ and Creative Europe dissemination platform websites. Yet it is vital that all project partners disseminate their project results, facilitate further exploitation of their results and communicate about the project to the public through all media instruments.

Targeted and well-thought outreach activities and measures are necessary to boost the impact of the UTTERLY project, during its activities and after its end. The dissemination and exploitation plans is to be regularly reviewed in the process of project implementation by measuring the success of the dissemination and exploitation activities already carried out.

As recommended by the Erasmus+ programme, the principal factors in constant updating the dissemination strategy will be as follows:

- (i) the types of activity – the methods and mechanisms, the languages to be used;
- (ii) the resources – people and budget including for translation;
- (iii) the timetable;
- (iv) the strategy beyond the project's lifetime and beyond the partnership.

Generally, dissemination plan for the UTTERLY project encompasses institutional, local, regional, national and international levels. The dissemination and outreach strategy of the action lies in the following channels:

- (i) Project website
- (ii) Project newsletters, brochures etc.
- (iii) Social media, i.e. specifically created Facebook page
- (iv) Public online and offline events: national conferences, workshops, training seminars

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- (v) Videos and other interactive resources
- (vi) MOOCs

In order to reach as many stakeholders as possible in Ukraine (e.g. academics and researchers, university administrative staff, governance organisations and other key players in the field of education) and to present the established CTES, all relevant materials, i.e. handbooks, reports, manuals, guidebooks on certification programs, are translated into the Ukrainian language.

3.4. Financial management P1

Accurate and effective financial management is carried out under the lead of the project coordinator – Ivan Franko National University of Lviv, which is the grant applicant and mediating organization among the EU partner universities and the Ukrainian universities.

The total project budget is distributed among all participants, taking into account the needs and potential costs for the effective implementation of specific project tasks (Partnership Agreement. Annex I).

Travels are planned in order to involve all partners into the academic mobility and follow geographical balance amongst participating countries, taking into consideration the relevant budget costs.

Coordination meetings, retraining of the selected academic and administrative staff for the implementation of a new certification system, CTES events, national dissemination conferences and dissemination events (national conferences, master-classes, trainings, MOOCs) will be held in the online and offline formats.

3.4.1. Eligibility of expenditure P1

The expenditure of the eligible costs is structured as follows:

- (i) In total, travel costs and costs of stay make up about one third of the project budget (Partnership Agreement. Annex I, III).
- (ii) Staff costs comprise around 40% (Partnership Agreement. Annex II).
- (iii) Equipment costs amount to just below 30% (Partnership Agreement. Annex I), and cover the requirements for the effective implementation of the project objectives and functioning of CTES.

The equipment is standardized for all HEIs in the partner countries in order to minimize the costs for documentation and maintenance.

It is crucial to emphasize that all financial statements and requests for payment must be in euros. Partner institutions having their accounts in a currency other than the euro (for instance, for

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Ukrainian universities – hryvnia) must convert costs incurred in another currency into euros at the average of the daily exchange rates published in the Official Journal of the European Union. Correspondingly, all beneficiaries that have their accounts in euros must convert costs incurred in another currency into euros following their usual accounting pattern.

3.4.1.1. Staff costs. Subcontracting.

Staff members are responsible for performing all tasks that are important for the execution of the project. Generally, the staff costs must be broken down into four categories (see Fig.):

- (i) Staff category 1: Manager;
- (ii) Staff category 2: Researcher, Teacher, Trainer
- (iii) Staff category 3: Technical
- (iv) Staff category 4: Administrative



Fig. 10. Staff Costs

Staff costs should be claimed on the basis of



Fig. 11. Employment Contracts

the **unit costs**, i.e. the amount in euro per working day per staff. The number of days spent per person on the project cannot exceed 20 days per month or 240 days per year.

Beneficiaries should report staff costs based on real daily staff cost rates, corresponding to the beneficiary's usual policy on remuneration, and in accordance with national legislation.

The conditions of concluding the employment contracts are summarized in Fig. 11. All individuals should

be employed or assigned in the partner institutions, who are the parties to the Grant Agreement.

Subcontracting, that is implementation of specific tasks by third party, to which a contract is awarded by the beneficiary (-ies), is also possible within the framework of the action. Under the format of subcontracting, the following activities can be performed:

- (i) IT courses,
- (ii) language courses,
- (iii) translation and publishing services,
- (iv) web design and maintenance.

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Thus, it involves all the tasks that are not related to the project management. If subcontracting has not been foreseen in the application, then it needs prior authorization with the Agency.

3.4.1.2. Travel costs and costs of stay

Travel costs for staff taking part in the project are considered eligible, provided that they are in line with achieving the project objectives. Any category of staff (e.g. managers, RTT, technical and administrative staff) under official contract with the beneficiary institutions and involved in the project may benefit from financial support for travel and subsistence. Costs may be claimed only for journeys directly connected to specific and clearly identifiable project-related activities. These costs are covered on the basis of unit costs.

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). The calculation of the travel costs is done on the basis of three variables (see also Fig. 12):

- (i) Travel distance (travel costs);
- (ii) Duration (costs of stay);
- (iii) Type of participant (staff/student).

In order to apply the correct unit cost, the beneficiary must identify the travel distance of a

one-way travel (from their place of origin - home institution within the partnership - to the venue

of the activity) using the **distance calculator** supported by the European Commission². The travel distance identified will be used to calculate the corresponding unit cost. Each unit cost applied will contribute to the costs of travel for the round trip, regardless of the expenses actually incurred.

Costs of stay can be reported for staff involved in the project for activities taking place outside the city of the participant's home institution. These costs contribute to the subsistence, accommodation, local and public transport such as bus and taxi, personal or optional health insurance. Financial support will be provided only for costs of stay that are directly related to the achievement of the project objectives.

Activities must be carried out in the project beneficiaries' countries.

For each staff, the grant is calculated by applying the unit cost corresponding to the applicable duration of the activities (in days):

- (i) up to the 14th day of activity

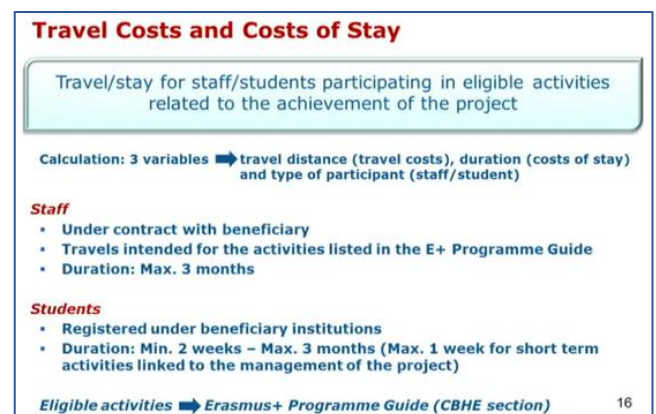


Fig. 12. Travel Costs and Costs of Stay

² http://ec.europa.eu/programmes/erasmus-plus/tools/distance_en.htm

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Unit costs for staff		Unit costs for students	
Staff	120 €	70 €	50 €
DAYS	Up to 14 th day	15 th – 60 th	61 st – 3 months
		15 th – 90 th	
Students	55 €	40 €	20

Fig. 13. Costs of stay

corresponding unit costs.

3.4.1.3. Equipment

The purchase of the equipment is supported on the condition that it is instrumental to the objectives of the project. Therefore, it must be purchased no later than 12 months before the end of the project. The procurement and delivery of equipment to partner country institutions is often a rather complex procedure that should be taken into consideration at the planning stage.

Equipment is intended exclusively for the partner country institution which are included in the partnership where it must be installed. Yet it is unrealistic and not relevant for all partner universities to purchase identical equipment, or to have an identical amount for every single partner.

Under no circumstances may equipment be purchased for any non-higher education institutions in the partner countries. The equipment must be recorded in the inventory of the institution where it is installed; this institution is the sole owner of the equipment. All equipment purchased with the Erasmus+ CBHE funds must bear an Erasmus+ sticker to be printed or bought by the beneficiaries.

3.4.2. State rules P1

In the process of financial management and implementation of the project under the Erasmus+ programme, it is necessary to abide by the following key national legislation documents in Ukraine:

- (i) Regulation of the National Bank of Ukraine “On the regulation of the situation on the monetary and currency markets of Ukraine” as of December 13, 2015 under the No. 410;

- (ii) between the 15th and 60th day

- (iii) between the 61st day and up to 3 months.

Each unit cost corresponds to a fixed amount in Euro per day per participant. Fig. provides the information on the limits of the expenses on stay.

In order to apply the correct unit cost, the beneficiary must identify the duration in days of the activity (including the travel from their place of origin to the venue of the activity and vice-versa) and apply the

EQUIPMENT

RELEVANT TO THE OBJECTIVES OF THE PROJECT AND FORESEEN IN THE APPLICATION

- Total purchase cost (no depreciation)
- Exclusively for **Partner Country Higher Education Institutions**
- Recorded in the **inventory** of the institution
- Labelled with **E+ stickers** (to be printed by beneficiaries)
- Purchased and installed **not later than 12 months before the end of the project**

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Equipment **not foreseen** in the application? (Serious) Delays in the purchase/installment? → **Prior authorisation from the Agency!**

Fig. 14. Purchasing the equipment

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- (ii) Letter from the National Bank of Ukraine, dated June 8, 2016, No. 40-0004/48770 about the exemption from the mandatory sale of foreign currency on projects that fall into the category of International Technical Assistance³;
- (iii) Law of Ukraine “On Public Procurement”⁴ (a recently adopted version);
- (iv) Letter from the Ministry of Revenue and Duties of Ukraine, dated February 21, 2014, “On customs clearance of international technical assistance”⁵;
- (v) Letter from the State Fiscal Service as of January 16, 2016, No. 765/6/99-99-19-03-02-15⁶;
- (vi) Regulation of the Cabinet of Ministers of Ukraine, dated September 2, 2015, No. 719 “On the issue of external funding of state higher education institutions, scientific institutes and culture establishments”⁷.

4. Monitoring project progress P5

4.1. Reporting system and process

The reporting scheme of the UTTERLY project involves the following two systems of reporting:

- (i) **External formal reporting** by the Coordinator to the Executive Agency, including Intermediate and Final Reports (regulated by EACEA).
- (ii) **Internal reporting** within the UTTERLY Consortium, which comprise:
 - **Partner reports on the Outputs**, showing progress of the consortium and given institution in the implementation of the project;
 - **Work Package Leaders’ reports**, showing progress of the involved party of the consortium in the execution of the work package;
 - **Partners’ financial reports**, providing the declaration of the incurred expenses, accompanied by the necessary supporting documents.

All consortium members are sharing responsibility for the whole process of reporting.

Coordinating institution is directly responsible for the formal reporting, however it is mandatory for each partner to support this activity. Partners are subject to internal reporting in order to deliver information for monitoring purposes of the project progress, financial management, and work package management etc.

Moreover, the consortium of the UTTERLY action made a joint decision to elaborate an internal reporting system for consistent monitoring of the project progress and financial management within the consortium. It merits the effectiveness of the UTTERLY partnership. The implemented

³ For more information, see: <http://zakon3.rada.gov.ua/laws/show/v0410500-16>

⁴ See: <http://zakon1.rada.gov.ua/laws/show/922-19>

⁵ See: <http://sfs.gov.ua/podatki-tazbori/zagalnoderjavni-podatki/podatok-na-dodanu-vartist/listi-dps/print-136263.html>

⁶ See: <http://sfs.gov.ua/baneryi/podatkovi-konsultatsii/konsultatsii-dlyayuridichnih-osib/print-66144.html>

⁷ See: <http://www.kmu.gov.ua/control/uk/cardnpd?docid=248496363>

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system provides a permanent access to the ongoing development of the project by giving a clear picture of its progress with work packages (further WP) and their deliverables.

The consortium work plan is the basic document for reporting about the project progress. This work plan determines the time limits for performing the tasks. While dealing with the WP and preparing the report, the assigned leader is to pay utmost attention to meeting the deadline. The work plan lists the activities, deliverables and WP Leaders, as well as provides information on the planned involvement of consortium partners and their estimated workload.

The representative of the coordinating institutions is acting as a project manager. The project manager works with the appointed leaders of WPs, and is responsible for day-to-day management of the project.

WP leaders are responsible for the execution of tasks, representing the given WP. Every WP Leader prepares a final technical report for the assigned WP and is responsible for reporting to the coordinator. WP leader oversees the evaluation of the progress based on the activities and deliverables, assigned to the given WP. The coordinator conducts the overall management of the WP implementation under the assigned leadership.

The document submission scheme is designed as follows (see also Fig. 15):

- (i) All partners involved in the preparation of the tasks within a certain WP are to submit the report on the output and achieved objectives to the WP leader. The report must comprise clearly defined results and the time spent on their implementation.
- (ii) WP final report is prepared by the WP leader, and it is formed on the basis of all reports presented by the partners engaged in the WP. The final report is submitted to the coordinator and PMB.

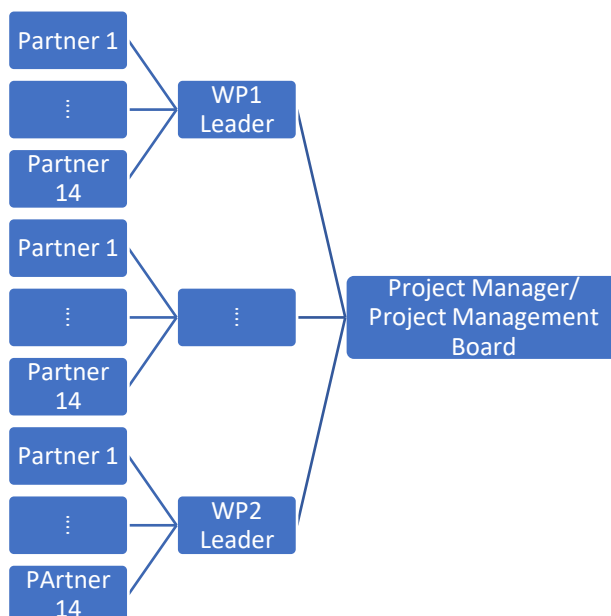


Fig. 15. The scheme of partner's document submission to the project manager

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The document submission scheme for finance reporting can be summarized as follows (see also Fig. 16):

- (i) Financial report is the basis for the payments and should clearly showcase the implemented tasks.
- (ii) All partners undertake to submit in due time to the coordinator all relevant reports needed to draw up the financial statements or any other documents in the events of audits, checks or evaluations.

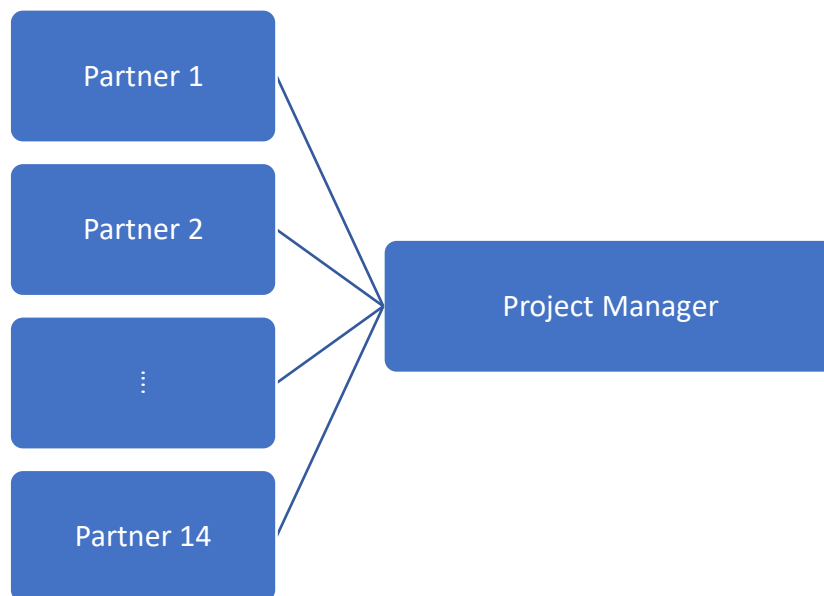


Fig. 16. The scheme for document submission

4.1.1. Partner output reports

Each partner contributes to the output report by preparing and delivering their own part of the table of achieved results in order to provide a clear linkage between staff involvement and tangible outcomes in the context of a given WP.

The description of the carried out activities elicits partner's contribution to the overall activities within a framework of a certain WP. The description of activities that are carried out in the framework of a given WP is primarily assessed by the WP leader.

Description of activities should be supported by the indicators, i.e. ordering numbers, provided in Joint Declarations, which are prepared under the financial reporting activity.

Indicators (ordering numbers) of Joint Declarations are mandatory for use, as they give a clear identification of partner's contribution. To be specific, joint declaration is a part of the financial reporting system.

Partner reports comprise information about the ongoing activities and their outputs.

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PARTNER ID:

PARTNER NAME:

Table of the achieved results

Title and reference number of the work package (WP)	WP1
--	------------

Indicators of achievement and or/performance as indicated in the project proposal	To be filled in by the WP leader
--	----------------------------------

Activities carried out to date to achieve this result:

Activity N	Activity Title	Start date	End date	Place	Description of the activity carried out in the framework of WP by partner	Joint declarations (indicators)
	To be filled in by the WP leader					

4.1.2. Work package (WP) final report

Each work package has a workload planned for the involved participants. This is a principal document for the WP leader to organize activities within the WP. It also provides preliminary information for the involved partners in terms of financial management.

Each WP Leader has some flexibility in terms of assigning the duties within the WP. All involved partners should be informed in advance about the changes in the planned workload.

At the final stage, i.e. when the WP is about to be completed, the WP leader is to prepare a final workload report for the coordinator. The report is prepared and communicated transparently to the involved partners. Transparency of communication is necessary to provide appropriate financial management among the partners so as to estimate the final workload of partners. The final workload report of the work package is reviewed by the project manager and is considered as the basis for all financial settlements between coordinating institution and partner's institution.

The financial reports prepared by the partners are considered preliminary until the work package is completed. Partners are required to organize internal financial management of the project (that is on the level of the given institution), which should correspond with the information about the planned, actual and expected workload assigned by the WP leader. The payment of the next installment to the partner institution is done on the basis of the analysis of WP leader's report on the implementation of the WP tasks.

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The template of the project progress report for **WP Leader** in terms of the achieved results (deliverables) for a given WP is the following:

Title and reference number of the work package (WP)	
Indicators of achievement and/or of the performance as indicated in the project proposal	

Activity No.	Activity Title	Start date	End date (estimated)	Place (country)	Description of the activity carried out	Specific and measurable indicators of achievement
...
....

Estimated involvement of partners

(to be filled in by the WP Leader after the completion of WP)

Partner ID	Activity	Workload			
		Manager	Researcher	Technician	Administrative
P1					
P2					
P3					
P4					
P5					
P6					
P7					
P8					
P9					
P10					
P11					
P12					
P13					
P14					
P1					
P2					
P3					
P4					
P5					
P6					
P7					
P8					
P9					
P10					
P11					
P12					
P13					
P14					

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4.1.3. Partner's financial report

Partners must present financial reports, which are prepared in accordance with the special templates that may be found attached to the present handbook. All templates are organized in the correspondence with the scheme of budget files. Each item, namely the staff costs, travel costs, co-financing, and equipment costs, must show a clear link to the list of supporting documents.

The main financial information for internal settlement involves the following:

Partner	Staff Costs (euro)	Travel Costs (euro)	Costs of stay (euro)	Equipment (euro)	Subcontracting (euro)	Total (euro)
	Advances received (total)		Preliminary accepted expenses (total)		[%] share of last advance consumed	

Each budget category needs to be accompanied and supplied with detailed information and necessary supporting documents in accordance with the Erasmus+ rules. Key supporting documents, namely joint declarations, time sheets and individual travel reports, need to be prepared following the templates available on the web page of EACEA.

In partner institutions, a unified system of ordering numbers needs to be elaborated, specifically ID numbers are to be arranged for key documents.

Regarding the ID system, the following mechanism can be applied in case of key documents: a general scheme for ID production is to be structured by designating the ordering number/partner ID, for example 5/P3. Such mechanism can also be used in the tables above for the items of joint declaration ID and individual travel report ID.

Every document of crucial importance has to be kept in the partner institution (in particular, the original version) and sent to the coordinator electronically (scan, photo and Microsoft Word/Excel).

All partners submit the documents to the folders on Google Drive⁸.

The folder REPORTING therein consists of partners' folders, correspondingly every partner can only have an access to one's own folder.

The number of days in the financial report is to coincide with the number indicated in the WP final report, which is provided by the WP leader and is agreed upon with the WP leader and the coordinator.

⁸ Available at: <https://drive.google.com/drive/u/0/folders/1P6n4AFhATRfGEnMT2g5VSTxtGOYDrC7A>

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As far as the electronic version is concerned, it is mandatory to use a special scheme for the documents. For documents related to staff costs, the name of the file with a joint declaration is to be created under the following scheme: Partner ID_JD_ordinal number within institution, for example P5_JD_2.

All supporting documents have to be named following the same mechanism and only adding extra information. For instance, it would be P5_JD_2_ts for time sheets.

In general, this system is obligatory for the names of all files comprising the travel documentation. For example, P2_ITR_3 is a name of the file consisting of an individual travel report, registered in the framework of the UTTERLY trip and executed by the partner institution 2 (P2). Then all supporting travel documents are to be added to the file P2_ITR_3. Their list is indicated below.

All originals of travel documentation have to be stored by the partner institution.

Duly named electronic copies have to be sent to the coordinator in the form of an attachment to the financial report and also saved on the Google Drive.

The list of the main supporting documents on travel costs:

- (i) a signed and scanned copy of individual travel report (attached);
- (ii) travel documents (all scanned versions of boarding passes/tickets/taxi bills/visa receipt/insurance etc.);
- (iii) all scan copies of the receipts (receipt of your travel to/from the airport/ university/ railway station/ any other);
- (iv) each set of documents **has to be in one pdf version**



Fig. 17. Supporting Documents on Travel Costs

As far as the list of main supporting documents on staff costs is concerned, it must comprise the



Fig. 18. Supporting Documents on Staff Costs

following:

- (i) a scan copy of the regular contact of involved persons and partner's institution (sensitive information like salary can be left not indicated), which is to be delivered once per project lifetime in order to show a formal working relationship between the beneficiary institution and the person involved;
- (ii) a joint declaration (find a template attached);
- (iii) any material evidence that allows

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verifying that the declared workloads correspond to the actual activities/outputs, e.g. attendance lists for the lectures given, tangible outputs / products, salary slips, etc.

- (iv) a well-presented timesheet (find a template attached).

It is important to underscore that all descriptive accounts of the tasks in the timesheet have to be consistent with the activities carried out by partners and selected staff category. Furthermore, the task description must be specific and relevant for the position (see the table below).

Examples of inadequate task descriptions	Appropriate task descriptions
<p>Manager: <i>motivated faculty members on campus and colleges to take part in...</i></p> <p>Manager: <i>... training arrangements...</i></p> <p>Teacher: <i>supporter in making info day materials and banners, printing and ...</i></p> <p>Teacher: <i>gave active involvement in the preparation phase of...</i></p> <p>Teacher: <i>conducting the Info day successfully...</i></p> <p>Administrative: <i>made all essential arrangements for organizing ...</i></p>	<p>Managers, including legislators, senior officials and managers: they typically carry out managerial activities related to the administration and coordination of all project activities on the level of consortium and on the level of a separate working group.</p> <p>Researchers, teachers and trainers (RTT) commonly carry out academic activities related to the teaching excellence concepts, preparation of training programmes, conducting training programmes, development of training materials, preparation of analysis and reports in merit.</p> <p>Technical staff, including technicians and associate professionals, focus on technical tasks, such as book-keeping, accountancy, in-house translation activities and IT support.</p> <p>Administrative staff, including office and customer service clerks, carry out administrative tasks such as secretarial duties. When and if necessary, local students can work for the project and can be considered as administrative staff of the partner institution. Yet they have to sign a regular work contract with a consortium beneficiary institution.</p>

The list of main supporting documents on **equipment** includes the following:

- (i) a list of equipment;
- (ii) an acceptance protocol;
- (iii) all invoices from the supplier.

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The main supporting documents on subcontracting must be represented with the following:

- (i) a statement of the institution (additional workload, expenses, promotional campaigns etc.);
- (ii) invoices (optionally, if the third party covered some additional costs which are related to the project activities)

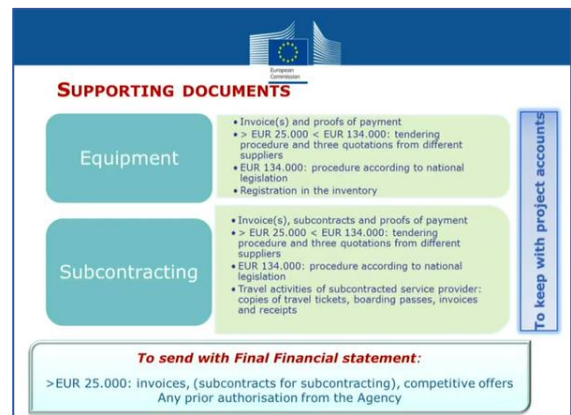


Fig. 19. Supporting Documents on Equipment and Subcontracting

4.1.4. Co-financing principle

The so-called *co-funding principle* plays one of the most important roles among the principles of managing the finances in the consortium. This financing mechanism implies that EACEA grant is not equal to the total costs of the project.

According to the European Union Financial Regulation grants shall always involve co-financing. This means that the resources which are necessary to carry out the project shall not be provided entirely by the EU contribution. The respect of the co-financing principle is generally assumed.

In this regard, the grant is viewed as a combination of two different financing approaches, namely:

- (i) **AC:** Actual costs (equipment, subcontracting and exceptional costs)
- (ii) **UC:** Unit costs (staff, travel and costs of stay)

The tables providing the financial information should be permanently updated by every partner.

Up-to-date, relevant information enables the partner to be informed about the efficiency of financial management within the UTTERLY action. The system of internal settlement functions on the premise that appropriate financial management needs to be supported with up-to-date financial information. It plays a crucial role to demonstrate the financial capacity of the partner in the framework of project budget.

It is a duty of every partner to monitor their own financial flows and internal settlement (partner institution -> coordinator and back) in order to be able to indicate the financial means at the moment of application for the next instalment in the framework of the partnership agreement. Every partner institution holds the responsibility for financial flexibility.

Project manager is monitoring the general situation in the consortium, however without taking on any responsibility for partner's financial resources and their internal financial management.

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5. Project changes P4

First and foremost, it is primary to elaborate on the possibility of having the amendments to the Agreement. An amendment is an act modifying the grant conditions initially agreed and established in the Agreement. The rules for amendments of grants are set out in the Article II.12 of the Grant Agreement signed with the Agency.



Fig. 20. Prior to Amendments

The amendment procedure is initiated via a modification request which most frequently originates from the beneficiary. However, it is not excluded that a modification is made at the initiative of the Agency. The Agreement may be amended only in writing. Oral arrangements for modifications cannot legally bind the parties.

Prior to asking about the potential amendment, it is necessary to consider a number of factors and estimate the impact of the change on the implementation of the project.

The beneficiaries should try to limit, as far as possible, the number of requests for amendments and only submit such requests when necessary. Amendments should always be requested before any changes are implemented, and not retroactively.

In order to be admissible, the amendment requests must be submitted at least one month before the end of the eligibility period as stipulated in the Agreement.



Fig. 21. Types of Changes

Any amendment, including those aiming at adding or removing a beneficiary, shall not have the purpose or the effect of putting in question the decision on awarding the grant (including the eligibility criteria) and/or be contrary to the equal treatment of applicants. Generally, it is possible to delineate three types of changes that can be introduced to the project, and they are presented in the Fig. 21.

5.1. Minor changes P4

As soon as the changes are envisaged by the Partnership (to the project and/or the partnership composition), the coordinator should contact the Project Officer in charge and ask for his/her advice on the proposed changes.

Depending on the nature of the modification, amendments have to be made following the specific procedure explained in this section, and presented in the summary table below.

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Summary table with the different amendments and procedures to be followed

Change of/in	Refer to Section	Amendment Request via	Supporting Documents	EACEA Reply
1. The legal status of the coordinating institution and/or beneficiaries	2.3.1.1	Participant Portal 1-4. Change via the Participant Portal by the LEAR and notification by email to the Agency from the coordinator	1-4. Official document proving the change (new statutes, official journal, etc.) attached to the email and uploaded in the Participant Portal	1-3. The Agency sends a scanned letter via email
2. The legal name of the coordinating institution and/or beneficiaries	2.3.1.2			4. The Agency sends an email
3. The address of the coordinating institution	2.3.1.3			
4. The address of a beneficiary (that is not the coordinating institution)	2.3.1.4	Email 5-6. Request for an amendment by email from the legal representative of the coordinating institution, or at least with the latter in copy (Cc) 7. Notification by email from the coordinator	5. Details of the new contact person (name, address, phone no., email) 6. Justification	5-6-7. The Agency sends an email
5. The contact person of the coordinating institution	2.3.2.1			
6. The deadline for submission of reports	2.3.2.2			
7. Contact details of the legal representative of the coordinating institution or of the contact person of the beneficiaries	2.3.4		7. New contact details (name, address, phone number, email)	
8. The coordinating institution	2.3.3.1	Exchange of letters 8-14. Request for an amendment by email with a scanned letter dated and signed by the legal representative of the coordinating institution, including supporting documents	8. • Explanatory letter from the withdrawing coordinating institution • Explanatory and acceptance letter from the new coordinating inst. • Endorsement letter signed by the former and new coordinating inst. • Financial identification form of the new coordinating institution • Revised budget allocation per beneficiary • Revised distribution of tasks • Updated and signed mandates from all beneficiaries • Declaration of honour from the new coordinating institution • A validated PIC number if applicable	8-14. The Agency sends a scanned letter via email
9. The eligibility period	2.3.3.2		9-10. • Justification, updated planning and explanation of activities • Revised budget allocation per beneficiary (if applicable) • Revised distribution of tasks (if applicable) Revised budget breakdown table - Annex III (for change 10)	
10. The budget breakdown	2.3.3.3		11. a) Addition of a new beneficiary: • Explanatory letter from the coordinating institution • Explanatory and acceptance letter from the new beneficiary • Revised budget allocation per beneficiary • Revised distribution of tasks • A signed mandate by the new beneficiary • Acceptance letters from all beneficiaries • A validated PIC number b) Withdrawal of a beneficiary: • Explanatory letter from the coordinating institution • Explanatory letter from the withdrawing beneficiary • Revised budget allocation per beneficiary • Revised distribution of tasks • E-mail/letter showing that the partnership has been informed	
11. The partnership composition	2.3.3.4		12. Official document (official journal, decree, election results) 13. New financial identification form 14. • New work programme in track changes and their justification • Revised budget allocation per beneficiary (if applicable)	
12. The legal representative of the coordinating institution	2.3.3.5			
13. The bank account of the coordinating institution	2.3.3.6			
14. Major changes to the work programme	2.3.3.7			
			• Revised distribution of tasks (if applicable)	

Any related requests or notifications from the coordinator must be sent to the following email address: EACEA-EPLUS-CBHE-PROJECTS@ec.europa.eu

The Agency will examine the justification for the modification(s) proposed and will decide whether or not to approve the requested change(s). The modification will enter into force once the Agency has sent a signed letter by email or a notification email to the coordinator. Once the amendment is made, it becomes an integral part of the initial Agreement.

When changes affect the legal commitment and the working modalities defined and endorsed by the partnership in its Partnership Agreement(s), the latter must be amended accordingly and this amendment must be officially endorsed by all the beneficiaries concerned.

It is possible to address for amendments through the following channels:

- (i) the EACEA portal;
- (ii) email;
- (iii) exchange of formal letters.

Below is explained the mechanism of using these channels in the process of asking for amendment.

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5.1.1. Amendments via the EACEA Participant Portal

The Participant Portal Beneficiary Register is the platform where the LEAR1 (Legal Entity Appointed Representative) of each beneficiary organisation registers his/her organisation as well as any changes related to the status and official address of it.

Changes to the beneficiary's organisation data will have to be introduced by the LEAR (or the person with Account Administrative role) together with the supporting documents required⁹ via the "My Organisations" option in the "organisations menu" by using the Unique Registration Facility (URF) hosted in the EACEA Participant Portal under the link¹⁰:

For technical questions, it is necessary to submit a request to the IT helpdesk¹¹.

Although it is not required to send an amendment request to the Agency for these modifications, the coordinator must inform the Agency by email of the changes introduced via the Participation Portal so as to ensure a better follow-up of the projects.

The following modifications must be made via the Participant Portal.

For the first three types of modifications (5.1.1.1, 5.1.1.2 and, 5.1.1.3), the Agency notification to the coordinator will take the form of an official amendment letter sent via email.

5.1.1.1. Change of the legal status of the coordinating institution and/or beneficiaries

The new legal status of the beneficiary must fulfil all the eligibility and selection criteria originally applied. If the change in status results in a non-fulfilment of the eligibility and/or selection criteria, the Agreement may be terminated.

5.1.1.2. Change of the legal name of the coordinating institution and/or beneficiaries

In certain cases, what appears to be a change of name may in reality be a different change (e.g. new legal entity, transfer of rights and obligations) which may require other supporting documents and a different treatment. In this case the Agency will inform the beneficiary about what documents are needed.

5.1.1.3. Change of the address of the coordinating institution

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

5.1.1.4. Change of the address of a beneficiary (that is not the coordinating institution)

The change will be accepted by the Agency provided that it is compatible with the eligibility criteria of the call for proposals. In this case, the Agency notification of acceptance will take the form of an email addressed to the coordinator and the beneficiary concerned by the change.

⁹ An updated and duly completed and signed Legal Entity form is available under the following website: http://ec.europa.eu/budget/contracts_grants/info_contracts/legal_entities/legal_entities_en.cfm together with the related supporting documents.

¹⁰ <https://ec.europa.eu/education/participants/portal/desktop/en/organisations/register.html>

¹¹ EC-GMSS-EDUCATION-SUPPORT@ec.europa.eu

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5.1.2. Amendments via email

For the following modifications, an amendment request must be sent by email from the legal representative of the coordinator, or at least with the latter in carbon copy (Cc). The Agency notification will take the form of an email.

5.1.2.1. Change of the contact person of the coordinating institution

If it is a letter attached to an email, it should be signed by the legal representative of the coordinator. If it is an email, the legal representative should be at least in carbon copy (Cc) of the email. The email/letter should specify all relevant contact details of the new contact person, i.e. title/full name, department/faculty if relevant, role in the organisation, email, business address, telephone.

5.1.2.2. Change of deadline for submission of reports

A request to change the deadline for the submission of reports (without the extension of the eligibility period) must be submitted before the contractual deadline has been reached. This request must be duly justified.

5.1.3. Amendments via an exchange of formal letter

The modification by means of exchange of letters implies that the agreement between the two parties will not be reached by countersigning the very same document but by exchanging two separate documents (letters) via email.

For the following modifications, the coordinator must submit a scanned letter via email to the Agency (amendment request). This letter, which must be signed by the legal representative, must clearly explain the nature of the proposed amendment and the necessary modifications to the Agreement. The Agency notification to the coordinator will take the form of an official letter sent via email.

5.1.3.1. Change of the coordinating institution

This implies a change in the legal liability under the Agreement and can be requested only under the most exceptional circumstances.

- (i) When the change refers to the replacement of the coordinating institution by a legal entity which is already a member of the partnership, this change is recorded via an exchange of letters.
- (ii) When the new coordinating institution is not already a member of the partnership, this change is recorded via an assignment contract. This is a three-party contract to be signed by the former coordinator, the new coordinator and the Agency. All eligibility, selection and award criteria must be still fulfilled at project level before concluding such a contract.

In both cases, the following documents will have to be submitted:

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- (i) Explanatory letter from the withdrawing coordinating institution signed by the legal representative explaining the reasons of their withdrawal from the project.
- (ii) Explanatory letter from the new coordinating institution signed by the legal representative including the acceptance to become the coordinating institution including full contact details of the new coordinator (name, address, phone number, email).
- (iii) Endorsement letter signed by the legal representatives of the former and the new coordinating institution:
 - the former coordinating institution which renounces to all its rights and obligations in the context of the Agreement
 - the new coordinating institution which agrees to take over the full responsibility of the Agreement for the entire duration of the eligibility period.
 - The date at which the old coordinating institution leaves the project and the date at which the new coordinating institution takes over must also be mentioned on this letter.
- (iv) A financial identification form of the new coordinating institution.
- (v) Revised budget allocation per beneficiary.
- (vi) Revised distribution of tasks
- (vii) New mandates indicating the new coordinating institution's details and signed by the legal representative of each beneficiary.
- (viii) A declaration of honour signed by the legal representative of the new coordinating institution.
- (ix) A validated PIC number in case the coordinating institution is not already a partner of the partnership.

5.1.3.2. Change of the eligibility period

Only under exceptional circumstances, an extension of the eligibility period may be accepted if the Agency considers the extension justified. Extensions must be requested at the latest one month before the end of the eligibility period and only one extension of a maximum of 12 months may be granted during the lifetime of the project.

The extension of the eligibility period will not have an impact on the grant awarded.

A modification of the eligibility period also implies a modification of the deadlines for the submission of reports and other documents specified in the Agreement.

The request should clearly outline why the extension is necessary, specify the activities that are affected by delays and the consequences that this will have on the achievement of the objectives. It should include a concrete and detailed plan for the activities during the additional period requested. If applicable, a revised budget allocation and a revised distribution of tasks per beneficiary must also be submitted.

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5.1.3.3. Change in the budget breakdown

An amendment request relating to an adjustment to the budget breakdown is only necessary when the amount indicated for one or more of the budget headings needs to be increased by more than 10 %.

In order to request such an amendment the coordinator must justify the need for this change and send an updated budget breakdown following the template of Annex III of the Agreement, together with a revised budget allocation per beneficiary and an explanation of the envisaged changes. If the Agency accepts this change, an amendment letter including a new Annex III will be sent to the coordinator.

If the maximum ceiling set for staff (40%), equipment (30%) and subcontracting (10%) is exceeded as a consequence of the increase of these budget headings by more than 10%, the request for a change in the budget breakdown will not be accepted.

Please note that under no circumstance an amendment to the budget can lead to an increase of the maximum grant amount specified in Grant Agreement.

5.1.3.4. Change of the legal representative of the coordinating institution

The letter notifying the change to the Agency must be signed by the new legal representative and must be accompanied by an official original document (official journal, decree, election results), confirming the capacity of the new legal representative to enter into legal / financial binding commitments on behalf of the beneficiaries.

5.1.3.5. Change of the bank account of the coordinating institution

If the bank account of the coordinator changes, the new bank details need to be communicated to the Agency by filling in the form under the link¹². The form must be signed by the account holder in original and either stamped and signed by the bank concerned or accompanied by a recent bank statement.

5.1.3.6. Major changes to the work programme

An amendment request is only necessary for major changes to the work programme. In this case, the request should include a justification of the changes together with a revised work programme in "track changes" to make clear the changes made between the former and new work programme. If applicable, a revised budget allocation and a revised distribution of tasks per beneficiary must also be submitted.

5.1.3.7. Other minor changes

In addition to the changes leading to an amendment of the Agreement that are presented above, other changes may occur which will not affect the Agreement but will nevertheless require a

¹² http://ec.europa.eu/budget/contracts_grants/info_contracts/financial_id/financial_id_en.cfm

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request to the Agency (by letter or email sent by the legal representative and/or the contact person).

For example, while the change of the legal representative of the coordinating institution, or of the contact person, affects the Agreement and has to be handled via the procedures described above, changes in their contact details (phone number, email address, etc.) just need to be notified in writing to the Agency in order to update its records. The same applies in case there is a modification to the contact person's details of the beneficiaries.

5.2. Changes in the Partnership

The changes in the partnership include modifications of the following types:

- (i) inclusion of an additional partner
- (ii) change of a project partner
- (iii) withdrawal of a project partner.

A change in the partnership composition may involve one of the beneficiaries, or the coordinating institution. The latter case is dealt with separately (see modifications in the sections above), since it also implies a change in the legal accountability under the Agreement.

CHANGE IN THE PARTNERSHIP	
Information to be provided	Basic info <ul style="list-style-type: none"> Explanatory letter from coordinator's legal representative Date at which the change will take effect Revised budget per beneficiary Revised distribution of tasks
	New partner <p><i>In addition to the basic info:</i></p> <ul style="list-style-type: none"> Acceptance letter from the new beneficiary's legal rep. Mandate signed by new beneficiary Acceptance letters from the legal reps of all beneficiaries Validated PIC number of new beneficiary Contact details of new beneficiary
	Partner withdrawal <p><i>In addition to the basic info:</i></p> <ul style="list-style-type: none"> Explanatory letter from the legal representative of the withdrawing beneficiary E-mail/letter showing that the partnership has been informed

Fig. 22. Change in the Partnership

A change in the partnership composition concerns the addition or withdrawal of one or more beneficiaries. To be more specific, the following information is to be taken into account about the changes in the partnership:

- (i) Inclusion of an additional partner.

A project may also request the inclusion of an additional partner (without any partner withdrawal). This is in principle possible where the added value for the implementation of the project is demonstrated.

All changes to the project partnership require submission of a request for change describing the new allocation of activities and budget. The Coordinator has also the responsibility of informing the PMB in a timely manner of the eventuality of such changes. The request for Change is checked by the PMB, in coordination with the EACEA, where relevant. Any modification to the partnership agreement has to be sent to and approved by the EACEA.

- (ii) Change of a project partner.

It can be a simple change in the name of a partner. That is not considered as a partnership change whenever the competences and legal status remain the same.

- (iii) Withdrawal of a project partner.

In case of withdrawal of a project partner, the costs of a project partner are only eligible and can be co-financed until the date of its withdrawal as communicated by the Coordinator to the EACEA. The eligibility of these costs is also subject to the confirmation from the Coordinator and assessment from the EACEA that the contribution of this partner can be used for the project by

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the remaining project partners. Despite its withdrawal, a project partner still has the obligation of keeping all relevant files, documents and data for the audit trail.

It needs to be ensured that by removing and/or adding a new beneficiary, all the eligibility and selection criteria (operational and financial capacity) originally applied are still fulfilled. A newly proposed beneficiary should also comply with the exclusion criteria announced in the call for proposals. A new organisation cannot be accepted if all these criteria are not met.

The addition of a beneficiary requires the following:

- (i) Explanatory letter signed by the legal representative of the coordinating institution justifying the addition of a beneficiary.
- (ii) A letter signed by the legal representative of the new beneficiary including the acceptance to join the partnership and the justification of their role and added value to the project.
- (iii) Revised budget allocation per beneficiary.
- (iv) Revised distribution of tasks.
- (v) A mandate signed by the legal representative of the new beneficiary.
- (vi) Acceptance letters from all the other beneficiaries signed by their legal representative.
- (vii) A validated PIC number.

These documents should be forwarded by the coordinator to the Agency with the request for amendment.

The withdrawal of a beneficiary requires the following:

- (i) Explanatory letter signed by the legal representative of the coordinating institution justifying the withdrawal of a beneficiary.
- (ii) Explanatory letter signed by the legal representative of the withdrawing beneficiary explaining the reasons of their withdrawal from the project.
- (iii) Revised budget allocation per beneficiary.
- (iv) Revised distribution of tasks.
- (v) E-mail/letter showing that the partnership has been informed of the withdrawal.

In both cases, the date at which the addition or withdrawal of a beneficiary takes effect must also be mentioned on these letters. These documents should be forwarded by the coordinator to the Agency with the request for amendment.

If after the removal of a beneficiary – which may or may not be replaced by a new one – the eligibility and/or selection criteria are no longer respected at project level, the Agreement may be terminated.

Please note that a change in the composition of the partnership will imply other changes, e.g. modification of the work programme, the budget, etc. In this case, all these changes will have to be reflected in the same request of amendment with a revision of the relevant annexes.

For the CBHE projects, a change in the partnership composition may not affect or jeopardize the individual mobility currently being hosted by the concerned beneficiary institution. The

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enlargement of the partnership will under no circumstances lead to an increase of the grant awarded.

5.2.1. Change of the legal representative of the coordinating institution

The letter notifying the change to the Agency must be signed by the new legal representative and must be accompanied by an official original document (official journal, decree, election results), confirming the capacity of the new legal representative to enter into legal / financial binding commitments on behalf of the beneficiaries.

5.3. Minor changes in the content of the project

Minor changes of the work plan that do not affect the strategic approach of the project and do not put at risk the completion of the project by the end date are considered minor changes and need PMB/EC Project Officer confirmation.

Minor adjustments of the content can refer to:

- (i) timing,
- (ii) duration,
- (iii) location or format of activities,
- (iv) number (only increase or merging is allowed) and/or format of deliverables or outputs
- (v) changing equipment to be used for reaching the project objectives, ensuring the same quality of the activity.

5.4. Major changes to the work programme

An amendment request is only necessary for major changes to the work programme.

In this case, the request should include a justification of the changes together with a revised work programme in "track changes" in order to make it clear what changes are made between the former and new work programme. If applicable, a revised budget allocation and a revised distribution of tasks per beneficiary must be submitted.

5.5. Budget reallocation

Beneficiaries are allowed to adjust the estimated budget set out in Annex III by transfers between themselves and between the different budget categories, if the action is implemented as described in Annex I (Partnership Agreement). This adjustment does not require an amendment of the Agreement.

However, the beneficiaries may not add costs relating to subcontracts not provided for in Annex 1, unless such additional subcontracts are approved by the Agency.

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As an exception, the coordinator may, in agreement with the beneficiaries, when carrying out the action, adjust the estimated budget by transfers between categories of eligible costs.

This adjustment of expenditure does not affect the implementation of the action and the transfer between categories does not exceed 10% of the amount of each category of estimated eligible costs for which the transfer is intended, and without exceeding the total eligible costs indicated in the Partnership Agreement.

TRANSFERS BETWEEN BUDGET HEADINGS	
Increase < 10%	No formal amendment required ➔ Inform your EACEA Project Officer
	Amendment required
Increase > 10%	⚠ The CBHE ceilings must be respected:
	Staff costs Max 40% of the maximum grant
	Equipment Max 30% of the maximum grant
	Sub-contracting Max 10% of the maximum grant

Fig. 23. Transfers between Budget Headings

5.6. Prolongation of the project duration P2

An extension of the eligibility period may be accepted only under exceptional circumstances, and if the Agency considers the extension justified.

Extensions must be requested at the latest one month before the end of the eligibility period and only one extension of a maximum of 12 months may be granted during the lifetime of the project.

The extension of the eligibility period will not have an impact on the grant awarded.

A modification of the eligibility period also implies a modification of the deadlines for submission of reports and other documents specified in the Agreement.

EXTENSION OF THE ELIGIBILITY PERIOD	
Information to be provided	<ul style="list-style-type: none"> Justification for the extension Updated work programme with explanation Revised budget allocation (if applicable) Revised distribution of tasks (if applicable) New proposed project end date Length of extension

Fig. 24. Extension of the Eligibility Period

The request should clearly outline why the extension is necessary, specify the activities that are affected by delays and the consequences that this will have on the achievement of the objectives. It should include a concrete and detailed plan for the activities during the additional period requested. If applicable, a revised budget allocation and a revised distribution of tasks per beneficiary must also be submitted.

6. Audit of the project¹³

6.1. Audit and process

Audit is a regular and obligatory element of Erasmus+ CBHE project cycle. It takes place at the final stage of the project implementation and accompanies the final report and request for payment of the balance, as ruled by Article 1.4 of the Grant Agreement № 619227-EPP-1-2020-1-UA-EPPKA2-CBHE-JP. The audit report called Certificate on the financial statements and underlying accounts (or Report of Factual Findings on the Final Financial Report – Type II) is submitted by each beneficiary¹⁴ together with

- (i) a final report on implementation of the action ('final technical report'),
- (ii) a final financial statement ('final financial statement'),
- (iii) a summary financial statement ('summary financial statement')

within 60 calendar days following the end of the last reporting period.

This certificate is to be produced by an approved external Auditor or, in case of public bodies, by a competent and independent public officer and drawn up in accordance with Annex VII "Model terms of reference for the certificate on the financial statements" of the Grant Agreement.

The purpose of the certificate is to provide the Agency with a reasonable assurance that the costs as well as the receipts have been declared in the Final Financial Report in accordance with the relevant legal and financial provisions of the Grant Agreement.

The certificate must certify that the costs declared by a beneficiary in the final financial statement are real, accurately recorded and eligible in accordance with Article I.3.2(a)(i) of the Grant Agreement.

In addition, the certificate must certify that all the revenues generated by the action referred to in Article II.25.3 (Annex II) of the Grant Agreement have been declared for the beneficiaries and the affiliated entities, other than non-profit organisations.

For grants less than or equal to EUR 60.000, the request for payment of the balance shall be accompanied by a list of supporting documents as set out in Annex VII "Model terms of reference for the certificate on the financial statements" of the Grant Agreement.

¹³ In the absence of guidelines on the conduct of audit for the Call Erasmus+ - EAC/A02/2019, this chapter was drafted based on provisions of the following documents:

- 1/ Grant Agreement for an Action with Multiple Beneficiaries under "ERASMUS+ CAPACITY BUILDING IN THE FIELD OF HIGHER EDUCATION", № 619227-EPP-1-2020-1-UA-EPPKA2-CBHE-JP;
- 2/ Annex II "General Conditions" to the above Grant Agreement;
- 3/ Guidance notes "Report of Factual Findings on the Final Financial Report (Type II)" developed by Education, Audiovisual and Culture Executive Agency;
- 4/ Terms of Reference for an Expenditure Verification. Version 2018-08-02.

¹⁴ if the maximum grant amount indicated for the beneficiary in the estimated budget is more than EUR 60.000.

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The cost of the certification and the production of the Certificate on the financial statements and underlying accounts (or Report of Factual Findings on the Final Financial Report – Type II) is an eligible cost in the Grant Agreement for which the certification is submitted (Article II.19 of the Grant Agreement).

The cost of the certification is a direct cost and may be charged in the respective category of the budget, as specified in the call for proposal and in the detailed budget tables attached to the project proposal/application.

The price charged for certification is subject to the general eligibility criteria of the Grant Agreement and should take account of relevant market prices for similar services. Excessive or reckless audit expenditure will be rejected.

Notwithstanding the procedures to be carried out, the beneficiary remains at all times responsible and accountable for the accuracy of the Final Financial Report. A beneficiary that has been found guilty of making false declarations or has been found to have seriously failed to meet its obligations under the Grant Agreement shall be liable to financial penalties in accordance with Article II.17 of the Grant Agreement.

The Auditor has a contractual relationship solely with the beneficiary. The Auditor does not have a contractual relationship with the Agency and the Agency will not intervene in any dispute between the Auditor and the beneficiary.

Each beneficiary is free to choose a qualified external Auditor, including its statutory external Auditor, provided that the following cumulative requirements are met:

- (i) the external Auditor must be independent from the beneficiary;
- (ii) the external Auditor must be qualified to carry out statutory audits of accounting documents in accordance with national legislation implementing the Directive on statutory audits of annual accounts and consolidated accounts¹⁵ or any European Union legislation replacing this Directive. A beneficiary established in a third country must comply with equivalent national regulations in the audit field.

The Auditor shall ensure that the audit will be undertaken:

(i) in accordance with the International Standard on Related Services ('ISRS') 4400 Engagements to perform Agreed-upon Procedures regarding Financial Information as promulgated by the International Auditing and Assurance Standards Board (IAASB) of IFAC;

(ii) in compliance with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA) of IFAC. Although ISRS 4400 provides that

¹⁵ DIRECTIVE 2014/56/EU OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 16 April 2014 amending Directive 2006/43/EC on statutory audits of annual accounts and consolidated accounts. <https://eur-lex.europa.eu/eli/dir/2014/56/oj>.

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independence is not a requirement for agreed-upon procedures engagements, the Agency requires that the Auditor also complies with the independence requirements of the Code of Ethics for Professional Accountants.

The Auditor's role is to report factual findings and form an independent opinion on the compliance of the costs declared in Final Financial Report with the provisions of the Grant Agreement. In this context, it is crucial that the Agency specifies in detail the procedures to be undertaken and that the Auditor reports the factual findings observed as a result of performing those procedures, including the eligibility of costs and exceptions, since these will form the basis for the Agency's acceptance of the beneficiary's Final Financial Report.

The submission of Certificate on the financial statements and underlying accounts (Report of Factual Findings on the Final Financial Report – Type II) does not mean that the Agency, the Commission or the Court of Auditors waive their rights to carry out their own audits.

The Agency may at any time during the Grant Agreement and up to five years after the completion of the project, arrange for audits to be carried out, as explained in article II.27 of the Grant Agreement.

The Agency may, during the implementation of the action or afterwards, carry out technical and financial checks and audits to determine that the beneficiaries are implementing the action properly and are complying with the obligations under the Agreement.

The European Anti-Fraud Office (OLAF), The European Court of Auditors and the European Public Prosecutor's Office have the same rights as the Agency and the Commission, particularly the right of access, for the purpose of checks, audits and investigations. Where appropriate, OLAF findings may lead to the Agency and/or the Commission recovering amounts from beneficiaries. Moreover, findings arising from an OLAF investigation may lead to criminal prosecutions under national law.

6.2. Irregularity and repayments of contribution from EU Funds P13

The possible list of violations and irregularities that the Auditor may identify include:

- (i) missing or inadequate documentation,
- (ii) incorrect procurement procedure applied,
- (iii) expenditure outside contractual period,
- (iv) expenditure includes VAT / other taxes,
- (v) incorrect exchange rate used,
- (vi) budget exceeded,
- (vii) expenditure not for project purposes,
- (viii) income not declared / not reported,
- (ix) fraud,
- (x) as well as other irregularities or financial findings.

Besides, the Auditor may assess the irregularities or misstatements in the expenditure and revenue declared in the Financial Report in the following way:

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- (i) the Financial Report is not reliable, i.e. that it does not present, in all material aspects, the actual expenditure incurred and the revenue received in conformity with applicable conditions;
- (ii) expenditure declared in the financial report has not, in all material aspects, been incurred in conformity with applicable contractual conditions;
- (iii) revenues generated by the beneficiary are not deducted from the declared expenditure in conformity with applicable conditions;
- (iv) fraud and irregularities have occurred, which could have had an impact on expenditure and/or revenue reported under the grant agreement or contract.

Irregularities in project implementation, poor, partial or late implementation, non-compliance with obligations under the Grant Agreement may result in:

- (i) rejection of costs as ineligible;
- (ii) reduction of the grant, as provided for in Article II.25.4 (Annex II) of the Grant Agreement;
- (iii) recovery of undue amounts, as provided for in Article II.26 (Annex II) of the Grant Agreement;
- (iv) suspension of payments, as provided for in Article II.24.1 (Annex II) of the Grant Agreement;
- (v) suspension of the action implementation, as provided for in Article II.16.2 (Annex II) of the Grant Agreement;
- (vi) termination of the project, as provided for in Article II. 17.3 (Annex II) of the Grant Agreement.

6.3. Handling of Irregularity P13

As was stated above, irregularities, fraud, breach or non-compliance with obligations under the Grant Agreement, as well as poor, partial, or late implementation may lead to reduction of the grant, recovery of undue amount, suspension of payments, suspension or termination of the project.

On the basis of audit findings or as the result of technical and financial checks and audits carried out by the Agency or the Commission, the measures can be taken, including recovery, at the time of payment of the balance or after payment of the balance of all or part of the payments made by it, as provided for in Article II.26 (Annex II) of the Grant Agreement.

The Agency may reduce the maximum amount of the grant if the action has not been implemented properly as described in Annex I of the Grant Agreement "Description of the Action" (i.e. if it has not been implemented or has been implemented poorly, partially or late), or in case of irregularity, fraud or breach of an obligation under the Agreement.

The amount of the reduction will be proportionate to the degree to which the action has been implemented improperly or to the seriousness of the irregularity, fraud or breach of obligation.

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Before the Agency reduces the grant, it must send a formal notification to the Coordinator:

- (i) informing it of:
 - its intention to reduce the maximum amount of the grant;
 - the amount by which it intends to reduce the grant;
 - the reasons for reduction; and
- (ii) inviting it to submit observations within 30 calendar days of receiving the formal notification.

If the Agency does not receive any observations or decides to pursue reduction despite the observations it has received, it will send a formal notification informing the Coordinator of its decision. If the grant is to be reduced, the Agency must calculate the reduced grant amount by deducting the amount of the reduction (calculated in proportion to the improper implementation of the project or to the seriousness of the irregularity, fraud or breach of obligations) from the maximum amount of the grant.

For the purpose of poor, partial or late implementation as provided for in Article II.25.4 (Annex II) of the Grant Agreement, the assessment of the implementation of the project will be performed by the Agency, which will result in the award of a score comprised between 0% and 100%, where 0% is at the bottom of the rating scale (corresponding to the worst quality of implementation) and 100% is at the top (corresponding to the best quality of implementation).

The score awarded will take into account the existence and seriousness of non-, poor, partial or late implementation, and its impact on the achievement of the project. If the score is below 50%, the following reduction rates may be applied on the maximum amount of the grant provided for in the grant agreement:

- (i) 25% if the project scores at least 40% and below 50%, meaning that some objectives/results set in the application have not been reached, limiting the global result of the project;
- (ii) 35% if the project scores at least 30% and below 40% meaning that several important objectives/results set in the application have not been reached, the global result of the project has been affected and the project can be considered only partially achieved;
- (iii) 55% if the project scores at least 20% and below 30% meaning that the majority of the objectives/results set in the application have not been reached, the global result of the project has been strongly affected and the project cannot be considered achieved;
- (iv) 75% if the project scores below 20%, meaning that any objectives/results set in the application have not been reached and any substantial outcomes of the project have not been reached in a satisfactory way.

Without prejudice to the right to terminate the grant, the Agency may also apply a 20%-reduction rate on the maximum amount of the grant if an obligation under the Grant Agreement has been

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breached, in particular in case of non-compliance with the obligations set out in Article II.8 “Visibility of Union Funding”.

6.4. Repayment (recovery) of contribution from EU funds P13

Recovery may take place at the time of payment of the balance or after the payment of the balance.

Where the payment of the balance takes the form of a recovery, the Coordinator must repay the Agency the amount in question, even if it was not the final recipient of the amount due.

When decision on recovery, following the audit or OLAF findings, is taking place after the payment of the balance, the beneficiary concerned must repay the Agency the amount in question, as provided for in Articles II.27.6, II.27.7 and II.27.8 (Annex II) of the Grant Agreement.

Where the audit findings do not concern a specific beneficiary, the Coordinator must repay the Agency the amount in question, even if it was not the final recipient of the amount due.

Each beneficiary is responsible for the repayment of any amount unduly paid by the Agency as a contribution towards the costs incurred by its affiliated entities.

Where the payment of the balance takes the form of a recovery, the Coordinator must repay the Agency the amount in question, even if it was not the final recipient of the amount due.

Before recovery, the Agency must send a formal notification to the beneficiary concerned:

- (i) informing it of its intention to recover the amount unduly paid;
- (ii) specifying the amount due and the reasons for recovery; and
- (iii) inviting the beneficiary to make any observations within a specified period.

If no observations have been submitted or if, despite the observations submitted by the beneficiary, the Agency decides to pursue the recovery procedure, the Agency may confirm recovery by sending a formal notification to the beneficiary consisting of a debit note, specifying the terms and the date for payment.

If payment has not been made by the date specified in the debit note, the Agency will recover the amount in such ways:

- (i) by offsetting it, without the beneficiary's prior consent, against any amounts owed to the beneficiary by the Agency and/or the Commission;
- (ii) by drawing on the financial guarantee; where provided for in accordance with Article I.5.2 ('drawing on the financial guarantee');
- (iii) by holding the beneficiaries jointly and severally liable up to the maximum EU contribution indicated, for each beneficiary, in the estimated budget (Annex III “Estimated budget of the action” of the Grant Agreement);
- (iv) by taking legal action as provided for in Article II.18 “Applicable law, settlement of disputes and enforceable decisions” (Annex II) of the Grant Agreement.

7. Project closure P3

7.1. Project closure P3

The project closure encompasses a combination of both financial, organisational and content-related (deliverables, etc.) information on the project. That means:

- (i) making sure that the results and impacts of the project have been achieved in comparison to the targets proposed in the application;
- (ii) paying attention to indicators and the completion of all work packages;
- (iii) creating final reporting by all project partners on the activities they have carried out;
- (iv) coordination of all project partners and the lead partners, ensuring that all results have been achieved.

Project closure means that all problems need to be finally resolved. Utmost attention should be paid to the differences between the first-level checks during the project and checks at the end of the project¹⁶.

7.1.1. Steps to the closure of the project

7.1.1.1. Finalization of all project activities

P3 together with the project leader will monitor whether the project has implemented all activities and achieved all deliverables and outputs proposed in the application.

If the consortium failed to achieve all of the targets, which have been set at the start of the project, it is necessary to do the following:

- (i) include it as early as possible in progress reports;
- (ii) show clear evidence that the project has learnt from the failure;
- (iii) describe the actions taken to ensure that overall objectives will not be affected.

7.1.1.2. Communication of the results

During the closure period, project partners normally concentrate on communicating the project achievements and its success, legacy and future. It usually puts an emphasis on dissemination activities. This focus should primarily involve the following steps:

- (i) Showcasing success, i.e. providing evidence, testimonials and stories collected during the project;

¹⁶ Adapted from: Interact Project Management Handbook - Chapter VI - Step 5: Project Closure (<https://www.interact-eu.net/download/file/fid/4552>)

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- (ii) Presenting a concise summary, i.e. creating a final outline to communicate the product to the target audiences, which would give an overview of what the project managed to change from its start to its end;
- (iii) Providing accessibility to the knowledge and outputs produced by the project, i.e. it needs to be ensured that the key information is easily accessible by relevant target groups. Usually, it is done on CTEs' homepages and social media.

7.1.1.3. Accumulation of project records

The initial administrative step is the accumulation of all official project records.

These records include all accounts, documents, papers, photographs or other documentary materials made or received by the project partnership in connection with the implementation of the project. These records are generally kept by the project partner responsible for each activity. Most important documents are also to be uploaded to CTEs websites to ensure that these materials are available for distribution and do not disappear after the project closure¹⁷.

7.1.1.4. Preparation of the project final report

In order to receive the final payment, it is necessary to submit all final reports, which should include the following:

- (i) Executive summary (2-3 pages) with quantitative and qualitative indicators.
- (ii) Information on the achievements of the project with regard to the project and programme objectives and results, durability of the project's outputs, as well as information about any challenges faced by the partnership during the implementation of the project.
- (iii) How the project results and outputs will be communicated and disseminated to the public following the closure period.
- (iv) Continuation of the project activities within the consortium.
- (v) Contribution to the future development of the Erasmus+ programme.

7.1.1.5. Preparation of last financial report

It is required that the final project report presents the certification of all claimed costs.

Controllers must also check if all findings and recommendations resulting from previous controls have been implemented by project partners.

7.2. Retention of project documents P3

The legal notice available at the Erasmus+ official web page¹⁸ provides the following information on the issue of retention of project documentation:

¹⁷ Adapted from: Interact Project Management Handbook - Chapter VI - Step 5: Project Closure (<https://www.interact-eu.net/download/file/4552>)

¹⁸ Adapted from: https://ec.europa.eu/programmes/erasmus-plus/projects/legal-issues_en_en

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The retention of all data will be ten years after the end of the project in consideration of the following legal obligations/constraints:

- (i) the time limit for potential appeal from applicants or beneficiaries not selected to receive a grant;
- (ii) the time limit for potential audits to selected projects;
- (iii) the obligation to evaluate the impact of the Programmes, as provided in the Decisions establishing the programmes.

Each partner will name the person/department responsible for the retention of project documents.

7.3. Sustainability of the project P3

First of all, impact and sustainability are viewed as the ability of the consortium to continue the mission of the project far into the future.

The created CTEs will play a proactive role in promoting teaching excellence at the universities in the long run. They will further support the development of innovative and inclusive pedagogies. The functioning of CTEs' after the project should therefore be ensured by the universities' budget with further financial support by the state.

Due to the close monitoring and evaluation of all activities, all successful outcomes, like MOOCs, the installed equipment within the framework of the UTTERLY action and the established CTEs, will be considered as strong arguments among stakeholders for allocating further financial resources.

To project the sustainability of the UTTERLY

action, it is important to measure its impact through LFM indicators and attract different forms of further support.



Fig. 25. Impact and sustainability

7.3.1. Overview of long term impact indicators (after the EU-funding period of the project)

In line with the accepted project outline, the project activities will also plan to create a system that would contribute to reaching these long-term indicators:

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Long term impact	Target groups/potential beneficiaries	Quantitative indicators (in numbers please)	Qualitative indicators
Modernizing the system of university teachers' professional development and certification in Ukraine	Teachers, Academics Universities, Rectors, the Ministry	Increase of a number of teachers trained by CTEs Tuition fees for certification programs Number of staff recruited Ministry's regulation Increasing number of certification programs	Benchmarking report (taken in 3 years) Trainees feedback analysis External evaluation reports Ministry supervision and reports Increasing competition between official and newly established system of professional development
Building the capacities of university teachers to implement European education innovations	Teachers, rectors, universities, students, society	A number of new courses introduced in the Ukrainian universities A number of articles published in the peer-reviewed journals Increasing the position in the intra-university ranking of the staff Number of educational and research projects initiated Students' grades for courses taught Place of the university on the rankings lists	Expert analysis Sustainably increasing personal professional effectiveness of the staff Students feedbacks Faculty evaluation

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<p>Improvement of the national legislation in the sphere of higher education</p>	<p>Teachers, universities, rectors, students, the Ministry</p>	<p>A number of changes introduced to the Law Adopted new regulations</p>	<p>Amendments of legal acts Increased academic autonomy</p>
<p>Concept of teaching excellence introduced into the academic practice</p>	<p>Teachers, rectors, universities, students, society</p>	<p>Number of academic mobility flows Certificates on completion teaching excellence programs Number of scholarships received New university departments working in favour teaching excellence and professional development for teachers</p>	<p>Motivation to develop and learn, active social and academic position Career advancement Changes in the university structure</p>
<p>Modernizing the system of university teachers' professional development and certification in Ukraine</p>	<p>Teachers, universities, rectors, Ministry</p>	<p>Increase of the number of teachers, trained by CTEs Tuition fees for certification programs Number of staff recruited Ministry's regulation Increasing number of certification programs</p>	<p>Benchmarking report (taken in 3 years) Trainees feedback analysis External evaluation reports Ministry supervision and reports Increasing competition between official and newly established system of professional development</p>

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7.3.2. Open Educational Resources

Under the Erasmus+ publicity rules, available at its official web-page, the principle of open license promoted the open access of the project outputs. In this respect, the following mechanisms should be emphasized: “Erasmus+ commits beneficiaries to make any educational resources which are produced in the context of projects supported by the programme - documents, media, software or other materials - freely available for the public under an open license as Open Educational Resources (OER) freely accessible through the internet (without cost, registration or other restriction)”¹⁹.

Specifically, an open license applied to educational resources produced with support of Erasmus+, must allow the public (i.e. any third parties) at the minimum to freely:

- (i) Use the work;
- (ii) Adapt the work as needed (e.g. translate, shorten, modify for local contexts, etc.)
- (iii) Reproduce and share the original or adapted work with others (e.g. with students in the classroom, online, with peers, etc.)²⁰

Correspondingly, the results and executive summary should be shared through Erasmus+ Project Result Plattform²¹.

7.4. Ownership of the project results P3

According to the accepted project outline, the implementation of such a multi-partner, geographically dispersed project is ambitiously organized within a 2-year term with a high tempo, considering the need for reforms in HE personnel professional development in Ukraine.

The general project management and communication will be performed by project coordinator P1.

To ensure efficient consortium work, the project management board (PMB) is created and headed by P1. Management and communication of the project partners in Ukraine will be provided by the country coordinator from P6.

Three consortium coordination meetings (besides kick-off event) are scheduled to be held in Wroclaw (M7), Bayreuth (M13) and Lviv (M19), according to the milestones of the project in order to form a significant and relevant agenda.

Responsibilities of all consortium members are shared equally:

¹⁹ See in more detail: https://ec.europa.eu/programmes/erasmus-plus/projects/legal-issues_en_en

²⁰ https://ec.europa.eu/programmes/erasmus-plus/projects/legal-issues_en_en

²¹ https://ec.europa.eu/programmes/erasmus-plus/projects_en

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WP1 – lead P2,

WP2 – lead P4,

WP3 – lead P13,

WP4 – lead P5,

WP5 – lead P6,

WP6 – lead P8,

WP7 – lead P3,

WP8 – lead P1.

The evaluation of project activities and results will be undertaken by the established International academic council and Internal quality assurance board (IQAB), as well as by external expertise.

Accurate and effective financial management will be carried out by P1, the grant applicant and mediating organization between the partners managing the project.