



Education, Audiovisual and Culture Executive Agency

Erasmus+ : Higher Education - International Capacity Building

Brussels,
EACEA.A.4,

Subject: The participation of 'Foundations' in Capacity Building Higher Education (CBHE) projects

Dear Madam, Dear Sir,

In the analyses of final CBHE reports the Agency has noticed that a number of European and Non-European Universities work with *foundations* (or other autonomous legal entities) in order to support their administrative and financial activities and to assist them in the implementation of their projects.

However, if these foundations are autonomous bodies with an own legal entity (different from the one of the Universities they assist) *and* they are not included in the CBHE grant agreement, costs incurred by these foundations cannot be allowed and *become ineligible* for reimbursement. This concerns *all* cost categories, e.g. staff costs, travel costs and costs of stay, equipment costs and subcontracting.

In accordance with article II.19 of the CBHE grant agreement costs incurred for the implementation of an E+ CBHE project must

- be incurred by a "beneficiary" identified as such in Annex IV of the Grant Agreement, and
- be registered in the accounting records of this beneficiary

The inclusion of *affiliated entities* as of 2018 in the Erasmus+ Programme Guide and in the CBHE contractual documents has allowed to better address the practice of Universities including foundations in the implementation of their projects. However, for CBHE projects from the 2015 to 2017 generations this may be an issue and particular attention has to be paid when foundations are used and costs are incurred by them.

As a result and in order to avoid ineligible costs at final reporting stage you are strongly invited to sensitise your project partners to this issue and ask them to verify that all their declared costs are compliant with the eligibility criteria of costs under your grant agreement.

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In case of doubts or questions, please contact the Agency via the functional mailbox (EACEA-EPLUS-CBHE-PROJECTS@ec.europa.eu) and via the project officer in charge of your CBHE project.

Yours sincerely,



Ralf RAHDERS
Head of Unit