

Swiss Programme for Erasmus+  
Call for projects 2023

# Guidelines for grant holders – “European Universities”

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# 1 Principles

The grant agreement between the Swiss project partner and Movetia serves as the basis for implementing Swiss “European Universities” projects.

Supported projects may be conducted only in connection with an Erasmus+ “European Universities” project. Please note that the rules for the use of funds that apply under the Swiss Programme for Erasmus+ may differ from those of the European Erasmus+ programme, as the Swiss Programme for Erasmus+ needs to comply with the national legal framework. The legal framework is defined by the Federal Act of 1 April 2022 on International Cooperation and Mobility in Education (BIZMB)<sup>1</sup> and the Ordinance of 1 April 2022 on International Cooperation and Mobility in Education (VIZMB).<sup>2</sup> The national legal frameworks and the contract concluded between Swiss institutions and Movetia are binding for Swiss institutions engaging in the European Universities scheme with funding from Movetia.

As part of the implementation of the project, coherence between the Swiss participation and the European project activities and results must be ensured. Unless the Swiss national legal framework mentioned above states otherwise, Movetia adheres to the European Commission’s funding and accounting principles.

These guidelines are intended to facilitate the more precise interpretation of the grant agreement and project management in accordance with the funding programme conditions.

## 2 Grant and grant amount

The budget is part of the grant agreement. It is not possible to increase the amount of contractual funding. Nor is it possible for “European Universities” projects to claim additional “inclusion/support for special needs.”

The grant may be used to contribute to costs that are actually incurred for the Swiss institution. The maximum federal contribution is 60%. If the costs incurred during the project are lower than budgeted, the subsidy may be reduced accordingly to respect the 60% rule.

Eligible costs are those that are related to the project, necessary for implementing the project, and reasonable, identifiable and verifiable. The European Commission’s Annotated Model Grant Agreement (AGA),<sup>3</sup> art. 6, provides a helpful overview of what this means.

All costs must be incurred during the project duration stipulated in the contract with Movetia in order to be eligible for support. However, costs associated with compiling final documentation, final reports and audits may be claimed up to 60 days after conclusion of the project. Double funding of the same costs is not permitted.

In order to be eligible, costs must comply with the requirements of applicable tax and social legislation, and be reasonable, justified, and comply with the principle of sound financial management, in particular regarding economy and efficiency.

Eligible project-related expenses paid with the Movetia project grant should be booked to a separate project account or cost centre so that they can be clearly assigned to the project and separated, for accounting purposes, from costs covered by basic funding (separate accounts).

### 2.1 Which costs are eligible?

Art. 9–11 of the VIZMB specify personnel and material costs as eligible for funding (not overhead costs, however).

#### 2.1.1 Personnel costs (Erasmus+ cost item A)

In accordance with art. 10 of the VIZMB, higher education institutions may claim their actual personnel costs (gross salary and employer’s social security contributions). However, remuneration must be in line with the institution’s usual salary rates and must not exceed CHF 800 per person and day.

<sup>1</sup> <https://www.fedlex.admin.ch/eli/cc/2022/164/de>

<sup>2</sup> <https://www.fedlex.admin.ch/eli/cc/2022/165/de>

<sup>3</sup> [https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/guidance/aga\\_en.pdf](https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/guidance/aga_en.pdf)

The time spent working should be documented if it is credited to the project (for example by using timesheets, a digital recording system or Movetia time declaration templates). Working time may only be spent by employees who are in a regular working relationship or long-term unpaid relationship with the institution of the Swiss applicant. In such instances, an employment contract or, in the case of unpaid work, a declaration regarding the use of unpaid work during the project signed by the applicant must be stored. External personnel will not be funded.

### 2.1.2 Subcontracting costs (Erasmus+ cost item B)

Subcontracting should be avoided, yet – if necessary – ideally be incurred in Switzerland. If applicable, the financial report should include justification and substantiation as to why subcontracting was necessary and – if applicable – no Swiss service provider was considered. We advise you to contact Movetia before awarding a subcontract in order to check if these costs are eligible or not.

The beneficiary shall award the contract to the tender offering best value for money or, as appropriate, to the tender offering the lowest price. In doing so, he/she shall avoid any conflicts of interest.

The beneficiary shall retain sole responsibility for implementing the project and for complying with the provisions of the Agreement. The beneficiary shall ensure that any procurement contract contains provisions stipulating that the subcontractor has no rights vis-à-vis Movetia under the Agreement.

### 2.1.3 Material costs / Purchase costs (Erasmus+ cost item C)

Purchase costs include 1) travel, accommodation and subsistence, 2) equipment, and 3) other goods, work or services if necessary to implement the Swiss participation.

#### Travel costs

Movetia reimburses travel costs that fulfil the general cost eligibility conditions and that are proportionate (number of persons, number of journeys). The costs must comply with the expense regulations of the institution and should respect, if feasible, the following limits:

- Accommodation: mid-range hotels
- Transport: In principle, the most economical and ecological option should be chosen (train – if the destination is reachable within 6 hours). As a guide: flights only if necessary, and if so, in economy class and non-stop; as a rule, a maximum of CHF 500 per trip within Europe and CHF 1,300 outside Europe can be credited.
- Additional expenses: (e.g. meals) according to the regulations of the employing institution.

Recommendation: Use the same maxima and rules as in the Swiss-European Mobility Programme (SEMP) to implement transnational mobility for teaching and training.

Relevant supporting documents, such as minutes from meetings, workshops and conferences, and the correct booking of costs in the project accounts, must be saved in order to demonstrate that the journey was related to the project.

For the documentation of learning and teaching mobility see section 3 below.

#### Equipment costs

This cost category covers items that need to be depreciated according to national tax legislation. As a rule of thumb, this is relevant for investments that can also be used beyond the project's duration and scope (e.g. computers, lab equipment), and that do not fall under the basic equipment of institutions or organisations (not eligible).

Equipment costs are not foreseen for Swiss participation in the European Universities projects. However, if you consider the purchase of equipment indispensable, we advise you to contact Movetia before making the investment to check the eligibility of the costs.

#### Other goods, work and services

This category covers all goods and services that are necessary for implementing the project, such as consumables and supplies (e.g. office supplies); communication and dissemination material (e.g. translation and printing, graphic design); costs for invited speakers; costs related to Intellectual Property Rights (IPR).

Art. 6.2.C.3 of the AGA<sup>4</sup> provides a helpful overview.

<sup>4</sup> [https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/guidance/aga\\_en.pdf](https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/guidance/aga_en.pdf)

### 2.1.4 Financial support to third parties (Erasmus+ cost item D.1)

This category refers to a specific form of funding, where the grant holder provides financial support to third parties, e.g. seed funding, scholarships or prize money, or financing of short-term learning and teaching mobility, in order to achieve the project goals. Objective and transparent selection procedures must be ensured. NB this form of funding should benefit, primarily, the recipients and not the grant holder – financial support is NOT the same as subcontracting or purchase of goods, works or services (for reference, see Art. 6.2.D Financial support to third parties of the AGA (p.74)).

#### Ineligible costs

In addition to any other costs that do not fulfil the conditions set out above, the following costs shall not be considered eligible:

- a) return on capital;
- b) debt and debt service charges;
- c) provisions for losses or debts;
- d) interest owed;
- e) doubtful debts;
- f) exchange losses;
- g) costs of opening and operating bank accounts (including costs of transfers from Movetia charged by the bank of the beneficiary);
- h) costs declared by the beneficiary in the framework of another project receiving a grant financed by the Swiss Confederation; in particular, indirect costs shall not be eligible under a grant for a project awarded to the beneficiary if he/she is already receiving an operating grant financed by the Swiss Confederation during the period in question;
- i) in the case of renting or leasing equipment, the cost of any buy-out option at the end of the lease or rental period;
- j) contributions in kind from third parties;
- k) excessive or reckless expenditure;
- l) VAT, when it is considered as recoverable under the applicable legislation.

## 2.2 Shifting and transferring costs or project tasks

As a general rule, it is not permitted for Swiss grant holders to transfer funding granted to them by Movetia to partners in other countries.

### a. Shifting costs between cost categories within the budget of a Swiss project

Within the Swiss project, costs and funding may be shifted between cost categories without a contract amendment, provided that such costs and funding are used to perform the contractually agreed tasks. If subcontracts or the purchase of equipment turn out to be necessary, however, Movetia should be contacted, as an amendment to the subsidy contract will be required.

### b. Shifting costs between work packages within the budget of a Swiss project

The beneficiary is allowed to adjust the estimated budget set out in the grant application, by transfers between the different work packages. Transfers between work packages entail a contract amendment, which must be applied for by submitting a form to Movetia, if more than 20% of the amount earmarked for a particular work package is to be transferred. The 'Change request' form intended for this purpose must be used. It can be downloaded from the [Movetia website](#).

## 3 Project documentation

Grant holders are obliged to maintain adequate accounting, showing the revenue and expenditures as part of the project, for the entire duration of the project.

All project documentation must be kept for up to 10 years after the end of the project.

The beneficiary shall keep all original documents, especially accounting and tax records, stored on any appropriate medium, including digitalised originals if they are authorised by national law and under the conditions laid down therein, for a period of ten years starting from the date of payment of the balance, unless a longer duration is required by national law.

### Support to third parties:

#### A. Learning & teaching mobility:

Mobility complying with SEMP criteria: The documentation should be the same as in the SEMP.

Mobility not complying with SEMP criteria: The documentation should contain: 1) Grant Agreement/Declaration of Honour: Signed by the end beneficiary. With this document, the end beneficiary confirms to accept the funding, use it appropriately, and, if the stay is discontinued, make a reimbursement; 2) Mobility agreement or any other confirmation of the planned activities (e.g. BIP Programme), information on ECTS upon successful completion of learning mobility; 3) Certification of attendance (email correspondence could also be used) or transcript of Records.

#### B. Seed funding, scholarships or prize money:

The documentation should contain at least: 1) documentation of the process to provide financial support (e.g. internal call for projects, criteria, etc.), 2) award information incl. name, amount of financial support, payment arrangements, if applicable: contract, 3) deliverables.

The financial contribution by the project needs to be documented accordingly whereas the contributions by students/staff (third party contributions) do not need to be documented.

The periods set out in the first subparagraphs shall be longer if there are on-going audits, appeals, litigation or pursuit of claims concerning the grant. In such cases, the beneficiary shall keep the documents until such audits, appeals, litigation or pursuits of claims are closed.

## 4 Reporting

Actual costs for the participation of the Swiss higher education institution in an Erasmus+ “European Universities” project should be presented and substantiated in interim and final reports parallel to the EU reporting.

Financial reporting must be submitted in Swiss francs. Project costs incurred in another currency should be converted into Swiss francs. Movetia will accept any of the following exchange rates:

- daily exchange rate of the Swiss National Bank at the time of the accounting entry,
- monthly average exchange rate of the Swiss National Bank<sup>5</sup> at the time of the accounting entry,
- exchange rate charged by the credit card provider,
- exchange rate applied by your institution.

In addition, an overview of the action implementation must be submitted. Movetia will provide a template.

### Interim report and project monitoring

An interim report (incl. technical and financial parts) must be submitted once the project has reached its midway point – that is, after the end of the first 24 months. The Swiss report must be submitted by the end of the first 25 months of the project, or one month after the deadline for the EU interim report if there is divergence between the Swiss and EU deadlines). The interim report is used to show the progress of

<sup>5</sup> <https://data.snb.ch/de/topics/ziredev#!/cube/devkum>

the project and to discuss financial aspects. The submission deadline is defined in the agreement (see art. 3 of the grant agreement).

The Swiss interim financial report must include:

- a list of all project costs incurred in the billing period, split by work package and cost item;
- financial declaration regarding the Movetia grant, signed by the project manager and a competent representative from the financial department;
- if applicable: justification of costs (e.g. subcontracts, acquisitions).

In addition, the interim report of the EU project should be submitted to Movetia.

Movetia reserves the right to ask for additional documentation as well as to complement the interim report with one or several on-site visits (see section 5) or other forms of exchange on the project's progress (e.g. seminars with other grant holders, the State Secretariat for Education, Research and Innovation (SERI), or other interested parties).

### **Final report**

All grant holders must submit a final report 60 days after the contractual end of the project. The final instalment or reimbursement will be determined and the quality of the project assessed on the basis of this report.

In addition to those required for the interim financial report, the following information or documents need to be submitted along with the final financial report:

- project-related revenue (e.g. resale of equipment that was specifically purchased for the project);
- contributions from third parties;
- in-kind contributions provided free of charge by third parties;
- in the case of subcontracting of work abroad or if infrastructures outside Switzerland have been used: justification that the activities could not have been performed in Switzerland or that the necessary infrastructure was not available in Switzerland;
- final report of the EU project.

### **Special case of a review of the final report: financial audit**

Some projects will be selected for financial controlling. This means that a closer inspection of the proof of activities will be carried out as part of a review of the final report. In this case, the original documents will be inspected on site as part of a financial review. Proof of an employment relationship with the staff listed and justification for credited costs must be provided. Movetia will provide information about the visit in a timely manner during or shortly after the review of the final report.

## **5 Monitoring and financial controlling**

Movetia may visit the grant holder on site. The purpose of these visits is to gain a better view of the implementation and to address questions and concerns. Such visits include monitoring, in which the discussion focuses on the practical implementation of the project. In addition, the financial aspects and documents for project activities and meetings that have been conducted may be inspected as part of a financial review. Monitoring and financial controlling may be connected and are generally carried out after the project reaches its midway point. Movetia is responsible for selecting the projects to be visited. The contact person will be contacted at least 30 days prior to the visit. After the visit, the grant holder will receive a report on which they may comment. The report will be considered during the review of the final report.

The beneficiary accepts that he/she is obliged to participate in and contribute to monitoring and evaluation activities organised by Movetia, as well as by any persons and bodies mandated by it.

In this context, the beneficiary shall grant Movetia, as well as any persons and bodies mandated by it, full right of access to all documents concerning the implementation of the project and its results. This right of access shall be granted until ten years after the date of the payment of the balance of the grant or the reimbursement thereof by the beneficiary.

## 6 Change requests

In general, changes to the project must not jeopardise the agreed project objectives. The official form may only be used to request changes that result in a change to the agreement. This includes the following cases:

- Change of bank account
- Change of project duration (in the case of a project extension by the EU coordinator, the Swiss partner must modify its project in line with the new EU project duration). If the overall project is terminated early or a Swiss partner terminates its part of the project early, only costs incurred up to this date may be reimbursed, as well as costs associated with compiling final documentation, final reports and audits.
- Change of the legal form of the grant holder

The “Change request” form must be used. It can be downloaded from the [Movetia website](#).

No change request is necessary for smaller changes to the project implementation. It is recommended that Movetia be informed of such changes by e-mail to ensure that they can be made as part of the approved funding, and that they do not result in an unexpected reduction of the budget following the review of the final report.

## 7 Communication

### 7.1 Form and means of communication

Any communication relating to the Agreement or to its implementation shall be made in writing (in paper or electronic form), shall bear the number of the Agreement, and shall be made using the communication details identified in the grant agreement.

Electronic communications shall be confirmed by an original signed paper version of communication in question, if requested by any of the parties, provided that this request is submitted without unjustified delay. The sender shall send the original signed paper version without unjustified delay.

Formal notifications shall be made by registered mail with return receipt or equivalent, or by equivalent electronic means.

### 7.2 Language of requests for payments and reports

The beneficiary shall submit all requests for payments and reports in German, French, Italian or English.

### 7.3 Promotion, dissemination and other notifications to third parties

It is expected that the project results be made available to the relevant media and stakeholder groups, and that major publications (reports, photos, etc.) will be sent to Movetia. The Movetia website and newsletter may also be used for dissemination purposes. The beneficiary hereby grants Movetia the right to make free use in any way of such information (incl. pictures) as it sees fit, for example for its own media work or for dissemination on the internet, etc. The beneficiary must ensure that he/she is the owner of or has the right to transfer the respective rights to Movetia.

Any communication or publication related to the project made by the beneficiary, including any information or promotional materials (such as brochures, leaflets, etc.), shall indicate that

- the project has received grant support from Movetia
- it reflects only the author’s view and that Movetia is not responsible for any use that may be made of the information it contains.

The beneficiary authorises Movetia to publish the following information in any form and medium, including via the internet:

- the beneficiary's name and address and the amount awarded;
- the project, the subject and purpose of the grant and the results.

**Logo use**

To ensure the visibility of the programme, grant holders are obliged under the agreement to refer to Movetia when they publish information in connection with a project supported financially by Movetia. The logo must also be used. The logo can be downloaded from the [Movetia website](#) or requested by sending an e-mail to [info@movetia.ch](mailto:info@movetia.ch).