Project title:

Implementation of Education Quality Assurance System via Cooperation of University- Business-Government in HEIs (EDUQAS)

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2017-2020

PROJECT MANAGEMENT PROCEDURE

Stage 4: PROJECT IMPLEMENTATION

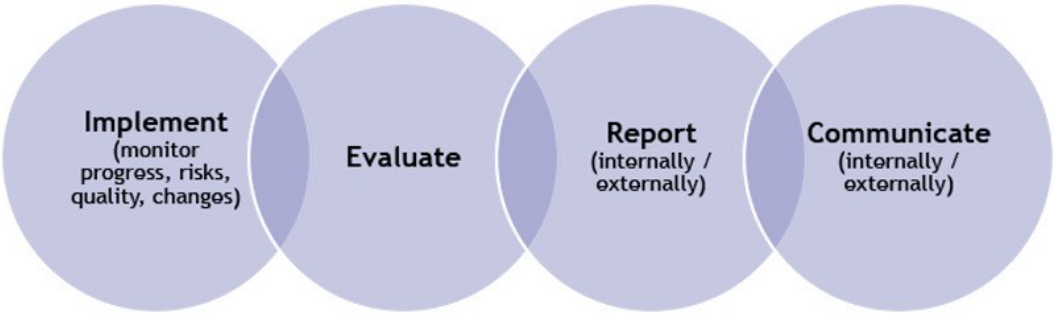
Contents

1 Project implementation

To implement a project means to carry out activities proposed in the application form with the aim to achieve project objectives and deliver results and outputs. Its 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 project progress and related expenditures.

Overall management has to be taken over by the Coordinator and project manager, who is often employed or engaged by the Coordinator. The project management has to have an efficient management system and always has to be flexible to current needs and changed situations, as the project is rarely implemented exactly according to the initial plan. Nevertheless, the partnership should aim to deliver quality results and outputs. Quality means meeting expectations described in the application and those agreed within the partnership.

Figure: Project implementation tasks



1.1 Partners' responsibilities during implementation

According to the Coordinator principle, the overall responsibility for project monitoring will be with the Coordinator. However, all partners should be responsible for monitoring their own part of the work.

Table: Responsibilities within the partnership

Responsibilities	Coordinator	Partners
Continuously monitor project progress *(ensure that the project stays on track)*	· Monitor progress of key project elements · Deliverables comply with content and quality requirements · Milestones are met · Cost as budgeted · Review and process requests for modifications to the plan	· Review progress of tasks on partner level · Report to the Coordinator/ inform about the progress · Inform of the potential risks and problems associated with risks
Conduct team reviews *(review progress and plan for the next activities)*	· Determine the information needs in the partnership · Decide/ discuss how best to communicate information · Acquire the necessary information (e.g., through programme sources)	· Inform about information needs and discuss them with the COORDINATORand the rest of the partnership · Regularly exchange status information · Present/ discuss plans for next actions, and outline action points

Manage modifications *(monitor modifications to one or more project parameters)*	· Document the modifications requested, prioritise modifications that involve the whole partnership · Estimate the resources involved to implement the modification that involves all relevant partners · Inform programme management, or make a request for a modification · Include an alternative solution · Provide a description of how the modification requested affects the project resources and outcomes · Ensure the approved modifications are incorporated in the project structure and carried out	· Outline the modification – link it to the original plan – highlight deviations · Estimate the impact of the modification on the partner's part of the project, and on the project as a whole · Inform and discuss with the COORDINATOR and the rest of the partnership
Communicate *(ensure that the project achievements are communicated to the relevant stakeholders)*	· Harmonise key messages used for communication · Prepare information and material to be used for communication · Communicate project achievements in their networks	· Prepare and present deliveries and achievements as requested · Communicate project achievements in their networks
Formal project progress review *(ensure that the relevant programme bodies are kept informed of project progress)*	· Identify what needs to be prepared for the review · Allocate tasks in the partnership regarding the provision of information · Establish logistics for information flow between the partnership and the programme · Undertake overall project progress review (e.g., against timetables, indicators, etc.) · Prepare the project periodic reporting and submit to the programme	· Undertake progress review (e.g., against timetables, indicators, etc.) · Prepare and present status information as requested · Identify action items that require attention by management and/or stakeholders

Non-performing or inactive partners can be a problem, especially in large partnership projects. This can cause delays or simply reduce the effectiveness of the project, especially if these partners fail to fulfil their obligations. The most effective solution is to create an atmosphere where all partners feel able to express dissatisfaction and internal problems. If problems continue, the Coordinator may be forced to call on the programme or other external authorities, and may even exclude the partner as a last resort.

1.2 The ERASMUS+ programme co-financing the project implementation

While project partners are implementing the work plan, the programme co-financing the project is monitoring its implementation. Monitoring project progress is a main programme management tool. As an administrative procedure, the main task of monitoring is to assure that project inputs (budget and activities) and outputs are in line with the original plan (the application), and that the expenditure incurred complies with the rules of eligibility. The main feature of project monitoring is that it is based on the project application.

For these reasons, it is important that monitoring is an on-going process and not a task left for the end of the project. Programmes put considerable emphasis on project monitoring, and it is one of the core tasks of those responsible for programme management. Monitoring of project implementation provides vital

information on the overall performance of the programme; in particular, in terms of how (quantitatively and well as qualitatively) programme objectives and key targets have been met.

Other main reasons for monitoring are that it:

- Gives an accurate picture of the status of project implementation.
- Allows programmes to keep track of whether projects are being implemented according to the plan and thus keep track of all major project variables – cost, time, scope and quality of deliverables.
- Provides programme managers with important information on significant achievements which support programme information and publicity.
- Allows problem identification.
- Verifies and provides transparency on the spending of public funds.

2 Implementing the work plan

Project implementation consists of carrying out the activities with the aim of delivering the outputs and monitoring progress compared to the work plan. Monitoring can be defined as control of the project implementation in order to keep the project on track and achieve the end results of the project. The project manager is responsible for the regular monitoring of the project, but the partner organisations should also contribute actively to the effective monitoring of the project.

The whole partnership will benefit from monitoring of project progress because it:

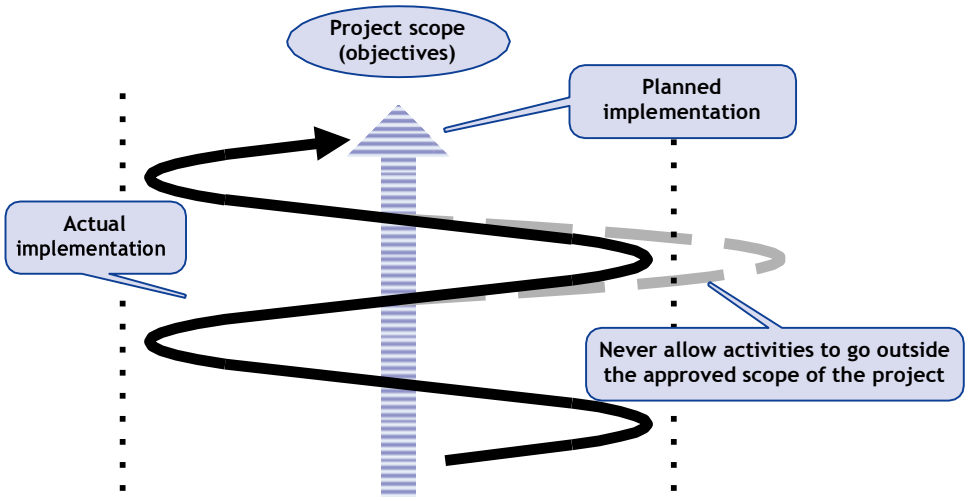
- provides support for project implementation and acts as an indicator of whether targets are being met;
- through feedback activities, it stimulates improvement in project results based upon observations of the value and the quality of the various elements of the project;
- provides reliability and credibility of results;
- foresees potential problems in good time and simplifies decision-making, especially if corrective actions are necessary.

2.1 Keeping track of the project

The project application that was approved by the programme is the baseline for project implementation. It is the main document that helps the project manager track progress. The project application contains project objectives, a description of the activities for achieving them, and measurable output and result indicators to show they have been achieved. However, you should not expect the project to be implemented exactly as planned.

No matter how good the original plan is, there will always be some deviation during implementation. This should be anticipated, and the aim of project management is to track this deviation, make sure it stays within the scope of the project, and redirect activities to get back on track. The further the project goes into implementation, the more important it is to track things systematically to avoid drifting away too much from the original outline and falling outside the scope of the project. Remember also that many modifications will actually be improvements, and that it is this dynamic aspect of project management and the ability to adapt to modifications that are likely to lead to success.

Figure: Project implementation



Once the project has started, the objectives should be regarded as central – if you alter what you plan to achieve you are in effect starting a new project and would have to start your activity planning again from the start. However, modifications to objectives often happen in small steps and do not seem to have a major impact. When these small modifications add up, though, they

can put the project seriously off target. The project manager should compare all decisions on modifications to the original objectives to make sure this does not happen. Programmes do not generally allow modifications to objectives – because it would mean they were getting a different project to the one they had approved.

The steps to achieving objectives are a different question. Situations change, new information becomes available, project activities may lead to better ways of doing things; all of these things naturally lead to activity modifications. A large part of the project manager's role involves monitoring these modifications and ensuring that they do not threaten achievement of the final objectives. A key skill is flexibility and being able to adapt to rapid changes without losing sight of objectives.

Table: How to start tracking?

- Fix the project baseline / starting point as a reference for comparison.
- Define what information you need from partners and when. Programme reporting periods provide clear deadlines, but basic information about each partner's progress should be updated much more often (say, once a month).
- Define margins and the scope for variation that can be tolerated to achieve objectives with the available resources.
- Document and communicate variation to partners; i.e., estimated and real progress.
- Decide on a general approach about how to deal with different degrees of deviation from the plan (slight deviation within the scope, medium deviation at the limits of the scope, deviation outside the scope).

2.2 Financial management

On the programme level, once the funds are allocated to a project they are "locked" in that project and cannot be released until after project closure. This means that these funds cannot be used to get other projects started, and the funding is 'parked' and useless. As a result, the European Union has created a number of mechanisms to ensure that if money is committed but remains unused for a number of years, the projects and/or programmes concerned will have their budgets cut and lose all rights to the unused funds. These mechanisms (de-commitment and the spending targets in the Performance Framework) operate at programme level, but if programmes lose money because of projects failing to spend according to their budget they may well pass on these budget reductions to the under-performing projects.

This makes it essential that projects provide reasonably accurate spending forecasts. Spending under target because genuine cost savings have been achieved is of course a good thing. The problems to be addressed are bad budget planning and, as a result, asking for funding that will never be needed or used for the project: under-spending is most often the result of over-budgeting. It is also important to think about the realistic timing of expenditure. Experience shows that implementation in approximately the first quarter of the project is slow, and project managers planning the same level of expenditure here as in other parts of the period should ask themselves whether this is really realistic.

The Coordinator has to have the overall responsibility for financial management, but each partner organisation must monitor its spending and keep its own records on expenditures for the project in question. The task for the Coordinator is to make sure that project partners only report expenditure in line with their original budget, do not exceed the budget for different categories of costs, or claim costs under headings where they have no budget. In most cases, however, the new online systems being put in place should make this kind of basic mistake impossible. Coordinators need to be aware of how different programmes address these kinds of formal errors. Some have a degree of flexibility. Others will rule expenditure ineligible if it is in conflict with the approved budget in any way.

2.3 Managing risks

Risks are internal or external events that may occur during project implementation and could threaten the achievement of project objectives and the project as a whole. A risk could be, for example, a partner dropping out or a key change in policy that goes against what the project is trying to achieve. Basic risk management is important for every project, but the level of detail needed varies depending on the size of the project and the number of risks and possible impacts on the achievement of the objectives. Identifying risks and outlining contingency measures for when they happen should be a task for every partnership, regardless of whether this is required by the programme or not. This process involves three steps:

1. Identifying risks

To identify risks you can look at possible sources of risk or at the threats / problems that can become risks. Sources include the team members, stakeholders, sub-contractors, target groups, etc. Problems could be, for example, a change in the political environment or the loss of money through de- commitment.

A good way to identify relevant risks can be an open brain-storming session at one of the partner meetings either during the project development stage or very early on in the start-up phase on *'What can go wrong?''* All partners should be involved in this process to a) raise their awareness about possible risks, and b) to identify as many relevant risks as possible (especially with reference to different countries, legislations, sectors, and types of organisations involved). Do not let this exercise get out of hand: It is not about spreading gloom and panic, but rather identifying issues where a few sensible precautions can be taken.

2. Assessing risks

Once potential risks have been identified, they need to be qualified according to their impact on the project and their probability of occurring. As with most other aspects of planning, the assessment of probability can often only be based on assumptions and educated guesses. The impact, however, can often be estimated in relation to the budget and time lost or indicators not achieved. This assessment allows projects to prioritise risks – the 'high risk' decisions and actions have to be taken first.

Table: Risk assessment matrix

	Low impact	Medium impact	High impact
High probability	Medium risk	High risk	High risk
Medium probability	Low risk	Medium risk	High risk
Low probability	Low risk	Low risk	Medium risk

3. Dealing with risks

When a problem occurs it is often too late to take any preventive or alternative actions. The project manager and partners concerned have therefore to decide in advance how to handle each risk while there is sufficient time. Possible approaches are:

- **Ignore the risk.** This is sensible for risks with a low impact, or where the resources to develop alternatives would be greater than the impact of the problem, or if the probability is low but implications would be so substantial that the project cannot compensate for them anyway. *Example:* Natural disasters.
- **Identify alternative ways to remove the risk.** This is usually the approach to take for risks with high impact and high probability. *Example:* The project success depends on political support in all participating regions. It is known that the regional government in one of the participating regions could lose the regional elections that will take place in the middle of the project implementation. The possible new government will have different priorities and will probably not support the project.

- **Have a contingency plan to reduce the impact of problems that do happen.** This does not remove the risk but is a temporary solution. *Example:* The project developer has been the driving force behind developing the idea and bringing the partnership together. He/she is a key asset in the project. A plan must be made for the loss of this member of staff, ensuring that their knowledge and ideas are communicated to other people in the organisation so the project can continue without them, if necessary.

It is advisable to review and monitor risks throughout the project to keep on top of them, as they might transform or new ones might come up – *nothing is as constant as change!*

2.4 Revising the work plan

Work plans are short-term planning tools that contain a lot of detail on the activities carried out in the project and can therefore only cover the immediate future of the project – but with reference to the overall project plan. As part of tracking and monitoring, work plans are revised periodically and adapted where necessary.

Timings for the intervals between revisions and the period each detailed work plan should cover vary and should be proportional to the size of the project. In general, it is advisable that each work plan covers the working period between the main project meetings (many projects meet two or three times a year, therefore the periods covered by the detailed work plan would cover between four and six months). Connecting the work plan to the meeting schedule also has the benefit of being able to directly involve all partners in the elaboration of the next phase of the work plan, so that activities can be allocated directly to the team members, and coordination of shared tasks can begin straight away. This direct approach usually proves very efficient with great time-savings compared to the alternative way of sending drafts back and forth between partners. Afterwards, the project manager can prepare the updated or new work plan based on the meeting agreements, and distribute it to all partners so that implementation can continue smoothly.

2.4.1 Unexpected delays

Project timetables often fail to take account of the time needed for certain administrative procedures that need to be completed before the project can proceed. Two typical examples are obtaining planning permission for construction work and carrying out public procurement procedures for contracting external services. Both procedures are unavoidable and need to be included in project planning.

Some factors cannot be planned for. Bad weather is a typical example in infrastructure projects. The only thing to do is to include this type of problem in project risk assessments and try to develop project activities so all project progress does not depend on the completion of the activities that may be affected.

Another common externality, in particular when it comes to implementation work, is if the project's work depends on the work of others. Here a typical example is when the project's material investment represents part of a large national scheme: If the large project is delayed it usually obstructs the project plan as well. In this case, leaving some leeway for unforeseen delays or regular updates on the progress of the other project might be necessary.

2.4.2 Project modifications

Programme attitudes to this kind of modification vary. Generally speaking, the more detailed the information required in the application, the higher the likelihood that projects will have to ask for permission for even quite small modifications (because the approved application is a main part of the contract with the programme). Whatever the case, adding completely new activities or removing planned ones will always require programme approval and may even mean that the project has to be reconsidered by the programme monitoring committee. Don't ever be tempted to make this kind of major modification without approval: Costs for activities not included in the application are ineligible.

In order to heCoordinatorthe programme management make an informed and timely decision regarding the requested modification, it is best to provide information on:

- The nature of the modification (activity, partnership, etc.)
- Who does it affect – one partner/the whole partnership?
- Does it have an effect on the project budget?
- Does it have an effect on the project timeframe?
- Is there a danger that the project will not deliver all or some results and outputs?
- Is the modification related to working methods and procedures or objectives and deliverables?
- Outline alternative solutions, justify them in terms of complying with the original application (i.e., they do not significantly change the original plan).

One important question related to monitoring is to see whether the initial activity plan is still realistic for delivering the promised outcomes. For many projects the plan is likely to undergo change in order to reflect information that was unknown at the start of the project or changing conditions since then. Monitoring project modifications and making sure that these modifications stay within acceptable limits is another important task for project managers.

Project modifications and programme reactions vary according to the type of modification requested:

- **Activity modifications** – Generally accepted if main outcomes are unaffected. Budget implications should be considered.
- **Roles modifications** – When considering a redistribution of tasks in the project, programmes will make sure that joint implementation is not threatened and that all partners continue to play a strong role
- **Partnership modifications** – Tend to be taken very seriously. There are administrative implications – if a partner leaves, who will provide their financial contribution? Do any new organisations live up to programme requirements? Is there still a viable cooperation partnership?
- **Outputs and results modifications** – Modifications in results imply a modification in objectives, and will be questioned.
- **Project time plan modifications** – Project time extensions have been quite common in some programmes, but they make de-commitment forecasting very difficult and will probably be less common in future. Requests for timetable modifications should be based on evidence that delaying factors have been discovered and put right.
- **Budget modifications** – Most programmes are very flexible up to a certain limit of 10%-20% of the budget. After this, the procedures tend to get more complex. Some programmes require more information on certain modifications, such as moving budgets between partners (this can affect partner contribution) and the movement of money between certain budget lines (e.g., from staff costs to external experts).

All programmes have certain flexibility limits when it comes to project modifications. It is imperative that Coordinators are well acquainted with these limitations and the flexibility allowed on a project level. Modifications in project activities and deliverables can be particularly sensitive issues, as this implies a modification to the basic terms on which the budget was approved.

Always seek the support of the programme when in doubt or when you foresee significant project modification! In general, all requests for modifications should go through the Coordinator to the programme. Inform well in advance, if possible – better safe than sorry!

2.5 Project communication

Each project should find the most appropriate activities in order to reach their communication and project objectives. The following points should be considered part of project communication:

- **Regular information flow** – from within the project to the outside world. Keep your target audience up to speed with project progress, making use of the most appropriate media available. Target more in-depth communication at key delivery stages of the project. Create some suspense in the run-up for important project deliveries.
- **Feedback systems** – set up, run and make use of regular feedback to engage with your target audience, get their opinion and check that their expectations are being met or that they can be met.
- **Regular evaluation** – of your communication performance through the feedback and measurement of the project communication indicators. Adjust consequently, and notify project partners of the outcomes, successes and bottlenecks captured.
- **Make use of the programme resources** – programmes and national/regional networks can be multipliers, so feed them regularly with information about your project. This will heCoordinatorprogrammes to identify projects worth showcasing at large scale events such as the RegioStars awards, the Open Days and other thematic occasions where programmes are asked to bring testimonials from the projects.
- **Long-term arrangements** – should start now in order to ensure that ownership and copyright matters are solved before the end of the project. This is valid first and foremost for the project website, in case it is not hosted by the programme, as it will have to be run and updated for a certain period after project closure.
- **Prepare for closure** – decide how you want to showcase the project at its end, and gather what you need along the project lifetime. Images, videos and testimonials can heCoordinatorto make the story of the project and use it as a closing product. On the other hand, efforts should also be made to point to the future directions of the project. Support the durability and transferability efforts envisaged by the project with communication activities.

3 Project reporting

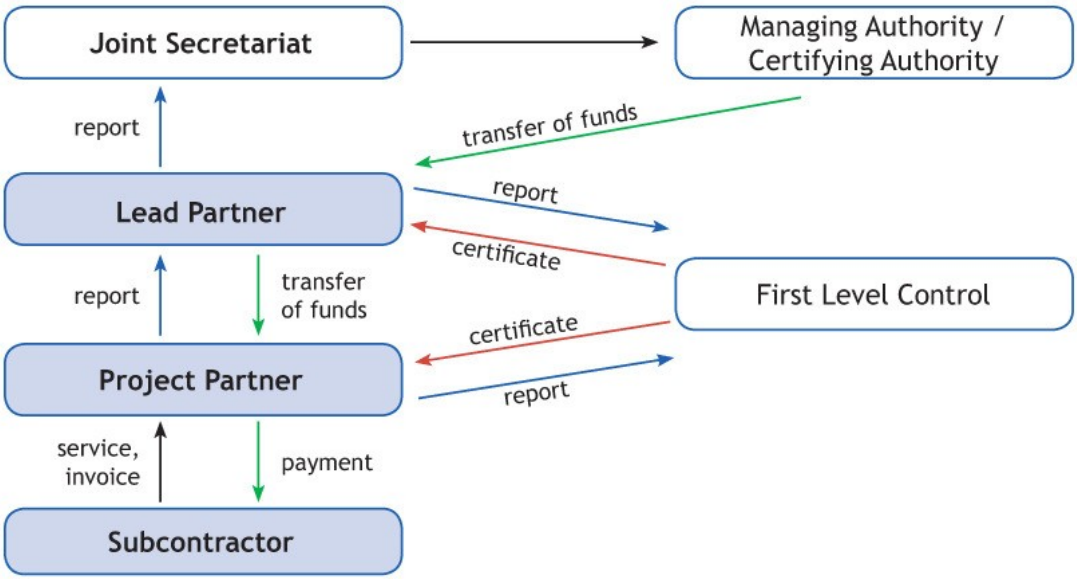
All Erasmus+ KA2 programmes require progress reporting during project implementation. The aim of the reporting process is to establish whether project objectives have been achieved, what resources have been expended, what problems have been encountered, and whether the project is expected to be completed on time and within budget. If performance is sufficient, the project will receive payment from the programme for costs incurred, paid and reported.

The most common practice is that programmes have one progress report form which includes both financial and content related information and has to be supplemented by required attachments. In additional, programmes often have a separate final report form which is submitted at the end of the project. The frequency of the reports submitted is decided by the programme, and this varies from programme to programme.

3.1 Reporting process

The process begins on the partner level, where each project partner needs to report to the controller, who certifies the expenditure declared. Activities, outputs and costs approved by the controller are summarised and aggregated in the project progress report prepared by the Coordinator, who sends it to the Joint Secretariat for approval. Payments are carried out by the Certifying Authority to the Coordinator only if the expenditures have actually incurred, are in line with the subsidy contract, and were paid by the project partners. It is the responsibility of the Coordinator that the subsidy received from the programme is transferred to project partners in full and without delay. The procedures for the transfer of funds are to be defined in the project partnership agreement.

Figure: Reporting process



The figure above indicates that there are two main information streams in the reporting process: From the partners to the Coordinator, and from the Coordinator to programme management. In this process the Coordinator is the central figure with an important coordination and mediation role. An efficient Coordinator should allow for a smooth information flow from the programme to the partner level, and vice versa. In terms of reporting the Coordinator is seen as the practical link between the partnership and programme management.

Table: Responsibilities of the Coordinator

Towards the programme	Towards the partnership
· Responsible for delivering the project. · Responsible for reporting according to the programme's timetable. · Responsible for ensuring that the expenditure presented by partners is in line with the work plan agreed. · Responsible for ensuring that activities carried out are in line with the application. · Responsible for immediately warning the programme if changes occur.	· Making sure that all information available on programme reporting procedures and reporting templates is passed on to the partner level. · Providing clarification related to the information/requirements. · Making sure that the partners provide the right information in order to produce the project report. · Making sure that any feedback from the reports reaches the partners (especially if some of the information is directly related to a specific partner). · Funnelling partner questions to the programme.

3.2 Reporting requirements

In order to carry out effective project monitoring, programmes usually require projects to submit the progress report at the agreed deadlines throughout project implementation. The report includes information about activities carried out, outputs delivered and expenditure incurred. The information provided in the report is compared to the latest version of the application form (i.e., the application form approved, including all approved modifications) to establish if the project is delivering according to the plan.

The financial part of the report provides information on the amount spent since the last report, split according to the same budget lines as those in the application. Each project partner will also have to present a certificate signed by the approved (designated) controller, stating that he/she has checked the spending, and that all of the amounts included are correct and in accordance with the rules. Finally, there is a request for the programme to transfer the amount claimed to the Coordinator.

Many programmes regard six-monthly reporting as adequate to obtain a good indication on project progress (though some programmes ask for reports every 3 months). Projects prefer 6-monthly reporting because of the administrative work involved, but on project level Coordinators should establish a system which provides more frequent and systematic basic updates on the progress of each partner.

Most projects put reporting deadlines in the project partnership agreement and make clear that the Coordinator will not be responsible for any project partner losses caused by partners' delays. Programmes are also toughening up on requirements and may, for example, suspend projects and/or project partners who fail to report for a number of periods. In other cases, it may be acceptable to submit a report without the delayed partners – who will then be allowed to claim for a double period with the next report.

Uniformity of reporting both to the programme (by the Coordinator) and to the Coordinator (by the partners) requires harmonisation of procedures on all levels. Uniformity is important because Coordinators need to be able to compare the input of their partners, and programmes need to be able to compare different projects. This means that, as far as it is possible, all levels need to provide the same information in the same format.

The basic principle is that programmes provide reporting templates (checklists or other reporting tools), which are distributed well in advance to the Coordinators (they may be also be available on programme websites), who should pass them on to the partners. These set out how information should be provided. Progress and financial reporting require different templates but are prepared at the same time for the same reporting periods, and submitted together to the programme.

Table: Reporting tips

- Learn exactly what your programme requires in terms of signatures, supporting documents and data before preparing your first report. It is essential that this information is communicated to the whole partnership and built into the working procedures of each of the partners.
- Build reporting timelines into the project partnership agreement, and remind all project partners of approaching deadlines well in advance.
- Consider the relevance of the information provided.
- Do not report on *planned* activities and outputs - only on activities actually carried out and outputs delivered.
- The amount of information provided should be proportionate to the level of expenditure claimed (e.g., if you have spent € 500.000 on material investment make sure it is explained sufficiently).
- Highlight main achievements – they are needed for programme communication.
- Report on time.
- See if there is a maximum length for different report sections – and stick to it.
- Reporting should follow and be consistent with the application and appendixes, as far as possible.
- Do not refer to content on your project website as a main mechanism for monitoring. Instead, provide the information with the report.

Insufficient and unclear information provided in the project reports may lead to misunderstanding of your project and, as a result, to delays in project payments. Make sure that all partners have a chance to review the full report before it is submitted. This ensures that the Coordinator has not misinterpreted partner statements.

Programmes are now required to process reports within 90 days after them having been submitted to the Joint Secretariat. This means that projects should expect less flexibility in terms of delayed report submission, and that programmes are likely to stop processing completely if a project's report is incomplete or ambiguous (this will suspend the 90-day period). The online reporting systems now being used should prevent a lot of the formal and technical errors that often caused problems in the past. Nevertheless, it will remain an important role of Coordinators to ensure firstly that the whole partnership knows how to avoid problems and, secondly, that the documents eventually submitted by each project partner do indeed live up to the programme's minimum requirements.

3.3 Financial control

Every time a project claims money from a programme, the spending reported has to go through a financial control check to make sure that spending rules have not been broken. This check is normally called First Level Control. In addition, because the controllers responsible for this First Level Control ('control') do not always spot all problems, a Second Level Control ('audit') has been set up. This involves re-checking some project spending to make sure that there are not too many mistakes. In addition, there are sometimes checks by the European Commission and the European Court of Auditors. Projects must therefore know the basic requirements and rules for spending and reporting costs before they start; there are quite a lot of formal requirements, and partners need to make sure they can provide the documentation required.

Illegally claiming money from the EU budget can lead to financial cuts in the project and – in severe cases - to court procedures. There is no need to panic, but make sure you are familiar with basic rules such as public procurement, and ensure that all of the project partners in your project can always document expenditure. Then you should not have any problems. The result of many project controls and audits is zero negative findings, and zero reduction to the funds claimed. That said, some projects seem to have almost endless problems and may have to pay back most, if not all, of the funding they have received.

How do you make sure you are in the good group?

- Be absolutely clear about what the EU, programme and national rules are for every type of expenditure you are claiming.
- Communicate this to every project partner and make sure they are living up to every requirement. Do this repeatedly and never assume that what you have said is the same as what has been understood – experience shows this is generally not the case.
- Stay away from borderline costs. You can claim costs which are necessary for delivery of the project – and only these costs. If you are in any doubt, ask the programme secretariat.

Make sure you know your controller and make sure he/she knows your project and what you are trying to achieve. Some controllers are willing to provide useful information and heCoordinatoryou improve your financial reporting. Financial control and audit can have many layers (FLC, SLC, etc) but behind all of these lies one basic fact: All funds claimed from the European Commission must be eligible, and every Member State needs to set up an effective system for ensuring that this is the case. The risks are significant. If one of the control or audit bodies carries out a check and finds that ineligible expenditure has been paid out to a project, this may result in significant cuts to accepted project expenditure. Each country therefore designs a system that it feels is safe based on its own needs and experiences, and although programmes try to harmonise basic requirements it is possible that different project partners in the same project face different control requirements.

Which project partners are checked by controllers?

Every project partner is checked. Generally speaking, each project partner is checked by a controller approved by the country in which they are based (though in a small number of cross-border programmes one organisation will do all control for the whole programme). The Coordinator then collects certified statements of expenditure from each project partner, and checks they have been signed by the approved controller and that each project partner has spent on the agreed activities only. The Coordinator then draws up the claim for the whole project and sends it to the programme. The exact procedure and documentation to be submitted can vary considerably.

The important point is that every report submitted to the programme must have been checked and signed off by controllers. Control must be carried out at the organisation originally incurring the expenditure; that organisation must maintain a full audit trail, and it is that organisation that will be liable in the event of any errors.

Who are the first level controllers?

All Member States are required to select a body responsible for FLC in their country. The task of doing the actual controls can be delegated, for example, to regional/local bodies or private institutions. Different types of organisations are designated and programmes will be able to provide information on the controller for each project partner (sometimes it is a public office, and sometimes a private company).

Centralised first level control systems require all partners in a country or region to submit claims and other documents to one office, which checks all partners. The main problem here is that there are often significant delays in control in centralised systems. There is a three-month deadline for control in the regulations[1] but still this is not always met. Centralised systems also tend to find more errors, potentially indicating that controls by central bodies tend to be stricter.

In **decentralised control systems** every project partner chooses its own controller (from an approved list or according to a set procedure). The main issue with this system is that the controllers do not always have the time or the knowledge to carry out the checks properly, and there is a risk that approved expenditure will later be corrected by other programme control bodies. Some countries now have a shortlist of approved controllers so it is easier to monitor performance, offer training and remove bad controllers.

1 ETC Regulation (EU) No 1299/2013 § 23.4

It is important to remember that if you are from a country with a decentralised system and there is a free choice of controller, you might have to carry out some kind of procurement procedure to select the controller.

The Managing Authority (but often the Joint Secretariat on its behalf) also has an important role in control. As a minimum, the Managing Authority will carry out checks focusing on the delivery of outputs and compliance with non-financial rules, such as those on publicity and information. It does this by checking ('monitoring') the reports submitted by the projects. In some programmes, the MA/JS is also responsible for checking that all project claims are supported by signed certificates from the respective FLC bodies (the Coordinator should already have checked this once before submitting the claim). As noted above, the European Commission also requires that the MA has a clearly-defined supervisory role and satisfies itself that the different national FLC systems put in place are indeed working. Controllers and programme management bodies can both make changes to the amount a project has claimed. These changes result in cuts if they find incorrectly claimed expenditure. Keep in mind that positive changes by FLC or programme bodies are also possible – if, for example, expenditure was not claimed in full even though it would be eligible.

What is checked during first level control?

Controllers check every report in terms of eligibility of expenditure claimed. Many FLC systems now do not check every item, relying instead on a sample of items. The whole system is designed to provide guarantees of the eligibility and correctness of expenditure declared, and this is the focus of the checks. It is important to stress again that first level control needs to be far more than a check of the correctness of costs in accounting terms! It must address the specific rules covering Erasmus+ KA2 projects, and controllers must also make deductions where they find problems in compliance with these rules.

As such, controllers must look at key documents in the audit trail to make sure that:

- the costs claimed are real costs (with some exceptions, such as flat rates for office and administration), reflecting only the actual costs that had to be paid by the project partner),
- the activities really took place (e.g., participant lists from seminars), and
- the rules are being followed (e.g., evidence of public procurement procedures).

The audit trail must allow controllers and auditors to trace back all declared expenditure to the original invoices (or documents of equivalent value). A clear description of the accounting evidence to be held is therefore essential, as is communicating this information to everyone involved. This is particularly important in the case of regular project partners (i.e., project partners who are not the Coordinator), who play a key role but are not always properly informed about programme requirements by Coordinators. It should also be possible to verify the transfer of funds from the programme to the lead partner, and from the Coordinator to partners.

Sometimes the checks will require that evidence for the expenditure claimed is sent to the controller, who will then carry out a desk-based administrative control. Others will be (additional) on-the-spot checks, which are carried out to ensure that the evidence being supplied is correct and accurate and that, for example, any investments claimed really have been completed and match the descriptions supplied to the programme.

As part of its supervisory role, the MA / Joint Secretariat may also carry out project visits. Procedures vary considerably but often focus on whether administrative systems are working well, project documents are in order, and whether there is proof that activities have actually been carried out.

What is the audit trail?

The regulations and many programme documents refer to the need to safeguard the 'audit trail'. Put simply this means keeping records to show how every EURO of programme money has been spent. In most cases, this is simply a matter of storing the invoices issued for products and services delivered. The Managing Authority keeps a record of where all of these documents are stored (most of them will be in project offices), so that financial controllers always know where to check, if they have questions.

It is not possible to provide a comprehensive list, as requirements will vary slightly depending on the project, the activities and the partner organisation's administrative rules. However, the audit trail must include proof that all costs are eligible, and will demonstrate not just what was paid but also the need for this expenditure, whether it complies with all relevant rules and regulations, and that value for money principles were observed. The table below provides examples of the sorts of documents and evidence that should be available. Some controllers also provide such lists to project partners, making it much easier for them (and the controllers) to ensure that documents submitted are complete. These lists seem like a lot of detail, but all of the information should be standard and easily obtained: All partners should get into the habit of collecting this evidence from project start up. It is always worth remembering that one of the main reasons that claims are reduced is missing evidence.

All documentation should be accessible at the project partner's premises. For some documents, it may be sufficient to provide access to a digital system. This should be checked with the controller/auditor in advance. For details of the rules behind these documentary requirements, see the programme manual.

Table: Main supporting documents needed for different types of costs

Basic background documents	· Subsidy contract and all amendments · Latest approved version of the application form · Evidence of the accounting system (either separate accounting system or adequate accounting code/cost centre) for all project-related transactions · Project partnership agreement and all amendments · Programme documents: Cooperation Programme, fact sheets, programme and first level control manuals, etc.
Basic project report documents	· Progress report including all obligatory annexes, properly signed and submitted · Financial reports · Copies of main project deliverables such as studies, agendas of meetings, etc., in line with the progress report · Publicity items such as brochures, publications, website, etc. · Confirmation of receipt of FUNDS from the previous period
Staff costs	· A document showing the contractual relationship (e.g., employment contract or other formal agreement) for all employees reporting staff costs (part-time and full-time) · Written agreement(s) outlining the work to be done for the project for all persons reporting staff costs (part-time and full-time) · A document specifying salaries for each relevant month and each person working on the project (e.g., print-out of the accounting system) · Proof of payment of salaries and any additional compulsory employer contributions (e.g., social insurance)

Travel and accommodation	· Agenda or similar of the meeting/seminar/conference · Proof of participation (e.g., email or signed list of participants) · Paid invoices or documents of equivalent probative value (hotel bills, tickets, etc.) – if the case · Information on daily subsistence allowance / per diem claims · Proof of payment of travel and accommodation costs (e.g., bank account statement, receipts, -if applicable- reimbursement to the staff)
External experts and services	· The selected offer or the contract · Invoices and proof of payment of external services and experts (e.g., bank account statement) · For experts and services that are NOT exclusively used for the project: Calculation method showing the share allocated to the project and justification for the share allocated · Deliverables and other evidence of the work carried out by external experts
Equipment and infrastructure	· The selected offer or contract · Invoices and proof of payment · For depreciation: Calculation scheme for depreciation · For equipment used only partially for the project: Calculation method showing the share allocated to the project and justification for the share allocated · Proof of existence (pictures, delivery note, etc.)
Public procurement	· Where external services or equipment were purchased · Documents required by controllers to check the procurement can also vary depending on national public procurement laws and programme rules. · Initial cost estimate made by the project partner to identify the applicable public procurement procedure: – Procurement publication/notice – Terms of reference – Offers/quotes received – Report on assessment of bids (Evaluation/selection report) – Information on acceptance and rejection – Contract, including any amendments

There are exceptions to these rules which allow programmes to use flat-rate financing, standard scales of unit costs, and lump sums[2]. For example, costs for office and administration may often be calculated as a fixed percentage of the eligible staff costs claimed.

All supporting documents must be kept on average for five full years from 31 December of the year in which the final payment is made to the project.[3] Programmes may interpret this time limit slightly differently. Most notably, if there has been State Aid in your project, documents must be kept for 10 years after the signing of the subsidy contract.

There are some costs for which it is not possible to show an individual project invoice. Office and administration costs are a good example, as the project only pays part of, for example, a larger heating bill for the whole building (this is one of the main reasons many programmes have gone over to a flat rate for these costs). In-kind contributions (if allowed) are another. In such cases, documents of 'equivalent probative value' need to be provided. This means that they provide reliable proof that the costs were calculated fairly and correctly. Different programmes and countries have different rules for defining how such documents should be presented.

2 CPR Regulation (EU) No 1303/2013 § 67, 68; ETC Regulation (EU) No 1299/2013 § 19; Regulation (EU) No 1304/2013 § 14.2-4
3 CPR Regulation (EU) No 1303/2013 § 140.1

Generally speaking, original documents are needed for the audit trail. Each Member State draws up national standards to be met if copies, electronic versions or other formats are used.

If audit trail documentation is not available, the spending it covers will be rejected. The basic rule is: If you can't prove it, it never happened!

You still need it, even if the controller does not ask to see it

The actual documents that a controller asks to see vary enormously. Some will check everything while others will assume that a lot of the supporting evidence is in place without looking at it. You still need these documents even if they are never used during first level control. If you are part of a programme quality check, a second level control check, a Commission audit or a check by the European Court of Auditors, you will be required to produce the documents with two weeks warning, or even less. If you cannot do so, you face having to pay back large amounts of money – just because the paperwork was not filed. Although you may be able to provide some documents later to some authorities, the damage has already been done if they are not available (as they should be) at the time of the audit.

3.3.1 Eligibility rules

In order to receive funding, all of the costs reported by a project must not only be 'correct' - calculated and entered accurately in your organisation's book-keeping system. They must also be 'eligible' – meaning that they live up to a number of special rules governing EU expenditure. The EU, programme and national levels will all have eligibility rules to make sure that funds granted to projects are not wasted or misused. Spending that is eligible will be paid. Spending that breaks the rules is 'ineligible' and will not be paid.

In the 2014-2020 period there is a new hierarchy of rules[4]: Eligibility is decided by EU rules. If there are no EU rules in a particular area, programme rules may apply, if they exist. This means that the EU eligibility rules in the regulations have been expanded considerably, and the same basic principles apply to similar costs in all programmes. As is often the case, however, the devil is in the details: most programmes will have manuals and fact sheets explaining exactly how they interpret different eligibility rules, and there may be some differences between programmes and even between Member States. As a result, it is vital that you always consult each programme's own materials.

Programmes may also add their own rules, with the agreement of participating Member States. These may cap certain types of cost or not allow certain costs, even when these are allowed by the regulations (e.g.. no in-kind costs allowed or grants to private companies), or set out specific rules to be met before a cost becomes eligible (e.g., costs outside the programme area will only be accepted with prior programme permission).

Never assume that the rules and systems in place in your country automatically apply to the rest of the partnership. Every project partner needs to check eligibility rules carefully before and during implementation to make sure that any proposed expenditure is allowed in their country.

3.3.2 What kinds of problems do financial controllers find?

The level of ineligible expenditure detected during first level control varies enormously from project to project. Most programmes have started special seminars for project managers in order to reduce the number of problems before they reach the control stage. Always remember that many projects are implemented from start to finish without financial errors, so it can be done!

Common control problems found by controllers or auditors:

- Errors in public procurements (missing documentation, infringement on rules, direct contracting without procurement at all) - the number one problem!
- Payment requested does not match finance report.
- Budget of a budget line or a project partner is exceeded beyond programme flexibility rules.

4 ETC Regulation (EU) No 1299/2013 § 18.3

- Costs are reported under the wrong budget line and/or work packages.
- Changes to project were made without prior approval by the programme.
- Expenditure does not correspond to project activities and objectives; documentation is not available to demonstrate a clear link between the work actually carried out and the declared expenditure (i.e., parts of the audit trail are missing).
- Activities were added that involve State Aid.
- Incorrect calculation of staff costs, office and administration costs, flat rates, depreciations, etc.
- Wrong currency exchange rate used.
- Expenditure not clearly documented (invoices missing or inadequate, proof of payment missing, etc.).
- Costs reported by organisations with no approved budget.
- Publicity requirements were not met (e.g., the EU logo is missing in all publications).
- No documents and evidence for the project partner financial contribution were available.
- Invoices were paid after the deadline for reporting.
- Invoices were included twice, either in the same project or in different projects (double counting!).

From the above it will be seen that many of the problems detected are quite basic – and should hopefully become things of the past. Some online reporting systems also have effective automatic controls of essential figures and data. Others can be detected and corrected with simple financial monitoring. Financial control should not present serious problems if the basic financial guidelines presented in the handbook are followed, and there is good communication with FLC and the programme.

3.3.3 Eight tips for avoiding financial management problems

It is not unusual for control and on-the-spot checks to reveal problems with the expenditure declared by a project or the basic financial management practices being used. Most of these problems can be solved, but this of course requires considerable time and effort, and may result in a suspension of payments to the project until all problems have been dealt with. The following simple tips summarise what you can do to avoid the most common problems.

1. Set up separate accounts for project funds
Or at least ensure that every partner's accounting system can clearly separate project costs. Control visits have sometimes revealed that this basic requirement is missing. When this is the case, there is no evidence for which costs have been assigned to the project or why. The probable result is that large parts of the expenditure involved will be judged ineligible.

2. Involve partner finance managers/expets from the start
Organisations have their own financial management systems and procedures. All project partners need to check that these comply with programme requirements, and that the systems can deliver the evidence that is needed (do not assume that this is the case!).

3. Secure the audit trail
All project partners must keep all invoices. Supporting documents are also needed, such as timesheets for part-time staff and tendering evidence. If these documents are missing, the costs involved will not be accepted. Note also that all documents need to be kept until well after project closure! If documents are destroyed before then, all payments to the project can be reclaimed.

4. Keep your filing up to date and find out what to file
Control visits typically have to be announced only two weeks in advance. You should make sure that you always have all documents available. Commonly missing documents are contracts and evidence of public procurement procedures. If you cannot provide these documents, it will be assumed that you have not followed the rules.

5. Find out what the national public procurement thresholds are in each partner country
Basically, public procurement rules require that public organisations request offers for providing services and products. They are designed to promote a free and open market, and give value for money. There are

three values that generally need to be considered. Very small contracts do not need to be tendered. Larger contracts can be the subject of a limited tender, whereby a smaller number of offers are requested. Large contracts must be the subject of a full public tender with strict rules and procedures. 'Small' and 'large' are relative terms here: There are enormous differences between countries in the threshold values (the value of the contract that determines which tender procedure needs to be used). In some countries, full public tendering is required for very small amounts, and project managers should be aware of the delays this will cause. You must respect the threshold values and the relevant rules - you cannot divide contracts into smaller jobs to get around these rules. If you award a contract for equipment or services, you must be able to prove that you used the right tendering procedure. These documents are often missing, and the most common reasons are that partners say they did not know anyone else who could do the job involved, or had to act quickly and did not have time for tendering. These are not acceptable reasons, and the full value of the contract will probably be judged ineligible. Many programmes have now put their own rules and thresholds in place for small value contracts to avoid all problems arising from lack of clarity in national rules.

6. Check you have approval for all activities outside the eligible programme area

There are many different situations to consider here, and all projects should find out how their programme interprets them (e.g., project partners outside the area, travel outside the area, costs incurred outside the area, etc.). Regardless of programme interpretation, planned activities outside the eligible area typically need to be included in the application.

7. Avoid grey areas

There is sometimes a temptation to bend the rules or misinterpret programme advice. If in doubt, ask – and accept the guidance that is given. Programmes are understandably harsh on projects that have deliberately ignored the rules.

8. Only report costs directly related to implementation of the project

You must be able to demonstrate that all of the costs reported were actually incurred and paid out (with the exception of flat rates, lump sums, in-kind contributions and depreciations), and were necessary for implementing the project. Any costs that do not fit these criteria may be treated as ineligible.

4 Project evaluation

Project evaluation is an important tool to measure your project performance and to demonstrate the achievements of your project. It helps you answer questions such as 'Is my project still on track?', 'Is my project delivering results as planned', or 'What is working well in my project'. If your project is not delivering results as expected, project evaluation can be a useful tool that can assist you in adapting activities.

Altogether an evaluation should be seen as a learning exercise: "a culture that supports learning and that is able to derive positive lessons for the future from problems, or even failures, as well as from success".[5]

Before starting an evaluation, it is necessary to find out about the specifications, requirements and guidelines of your programmes related to project evaluation. It could be that your programme has issued specific guidelines for a project evaluation.

An evaluation can be carried out during the implementation of a project; e.g., to find out if the project is performing as planned, or at the end of the project; e.g., to present the achievements of the project.

If you plan to carry out a project evaluation, you should first ask yourself **why** you want to implement the evaluation. Evaluations should never be carried out without having a clear picture of why and for whom the evaluation is being done.

Table: Purpose of evaluation

Accountability	Demonstrating how far a project has achieved its objectives, how well it has used its resources, and what has been its impact: What did your project achieve? How successful has your project been? Has it met its targets? Did you spend the money as planned? Has the money been spent effectively and efficiently, and with what impact?
Implementation	Improving the performance, management and effectiveness of the project: How efficiently did you implement your project? Are the management arrangements working efficiently? Are partners as involved as they need to be? Are programmes properly targeted in terms of eligibility? Is the time plan being adhered to?
Knowledge production	Understanding what works (for whom), why and in what contexts. What have we now learned about what works? Is this an efficient way of achieving goals, or are there alternatives? What evidence is there regarding the sustainability of the project?
Planning / efficiency	Ensuring that there is a justification for the project, and that resources are being efficiently deployed: Was your project worth implementing? Is this the best use of public money? Are there alternative uses of resources that would yield more benefit? Is there equivalence between the costs incurred and the benefits that followed? Did you spend the money in an efficient way?
Institutional strengthening	Improving and developing capacity among project participants and their networks and institutions. Are project partners and local communities sufficiently involved in your project? What can be done to increase participation and develop consensus? Are the project mechanisms supportive and open to 'bottom up' feedback[6]?

All these evaluation purposes are of interest to different stakeholders, and tend to determine the type of evaluation and the method you select.

5 EVALSED: The resource for the evaluation of Socio-Economic Development, September 2013, p.17
6 EVALSED: The resource for the evaluation of Socio-Economic Development, September 2013, p.16

4.1 Scope and object of the evaluation

Defining the scope of your evaluation should start with the question **"What is to be evaluated?"** It is recommended to adopt a relatively strict definition of the scope of the evaluation, in order to reach concrete conclusions and recommendations. For example, the best way to define the focus and the evaluation questions is to **consider practical constraints** such as time, human resources and budget (e.g., How much money does the project have for the evaluation? How much time is available to implement the evaluation? Will the evaluation be done by an internal or external evaluator?)

Consult your programme on how and what to evaluate. Your project might be required to contribute specific data to the programme database, or deliver data for the final report of the programme.

Inadequate stakeholder involvement is one of the most common reasons programmes and projects fail[7]. Therefore, it is very important that you involve relevant stakeholders in the planning, monitoring and evaluation process. The crucial point is to identify the relevant stakeholders that have an interest in your project: they may make decisions, participate in project activities, or are themselves affected by projects activities.

Stakeholders, programme managers and policy makers, potential project partners and partners should be involved in the evaluation from the earliest stages, whenever possible. This will ensure that the evaluation design and plan will include their priorities. This will also ensure that they feel some sense of ownership of the outputs of the evaluation, and are more likely to put them to use.[8]

Defining evaluation questions

Through defining the evaluation questions, the project can focus on different aspects of the project implementation:

- What has the project accomplished? What change did the project bring? (Descriptive questions intended to observe, describe and measure changes.)
- How and to what extent is that which occurred attributable to the project? (Causal questions which strive to understand and assess relations of cause and effect.)
- Are the results satisfactory in relation to targets? (Normative questions which apply evaluation criteria.)
- What will happen in the future because of the project? For example, will the project create positive effects for the environment? (Predictive questions, which attempt to anticipate what will happen as a result of planned interventions.)

Evaluation questions refer to the main evaluation criteria:

- **Relevance:** To what extent are the project's objectives justified in relation to the needs of the programme area?
- **Effectiveness:** To what extent have the objectives been achieved? Has the project produced the expected effects? Could more effects be obtained by using different instruments?
- **Efficiency:** Have the planned outputs been achieved at the lowest costs?
- **Utility:** Are the expected or unexpected effects satisfactory from the point of view of direct or indirect project partners? Did the project have an impact on the target groups in relation to their needs?
- **Sustainability:** Are the results, including institutional changes, durable over time? Will they continue if there is no more funding?[9]

7 UNDP: Handbook on Planning, Monitoring and Evaluating for Development Results, 2009
8 EVALSED: The resource for the evaluation of Socio-Economic Development, September 2013, p.58
9 Adapted from EVALSED: The resource for the evaluation of Socio-Economic Development, September 2013, p.35

When selecting evaluation questions it is important to ensure that these questions are answerable with the available data. Another important consideration is how the evaluation results will be used, by whom, and for what purpose.

4.2 Selection of the evaluator and the evaluation method

It is the Coordinator's responsibility to organise evaluation activities in the project. This can be done internally and/or through external experts. Internal evaluators are probably more familiar with institutional and management requirements, but may lack certain specialist expertise. External evaluators often have more specialised expertise, and may be seen as more independent, which provides greater credibility to the outcome of the evaluation.

Please be aware that your project might also be evaluated through programme evaluations (e.g., the mid-term evaluation or ex-post in the current period). Programme evaluations assess the overall effectiveness of the programme, the impacts of the type of cooperation being funded in the projects, and the overall achievement of objectives — a process which is underpinned by the performance of each project implemented under the programme.

In order to answer the evaluation questions, the project has to select the appropriate technique and method. The EVALSED Sourcebook[10] lists (alphabetically) the wide range of methods and techniques that can be applied to answer the evaluation questions.

When choosing methods and techniques, it is important to consider the kind of questions selected which are part of an extensive design exercise that includes consulting stakeholders and assessing programme characteristics. Choosing methods and techniques first and then trying to make them fit with questions for which they have not been specifically chosen will create problems. The techniques chosen need to reflect the purpose and focus of the evaluation.[11]

Please note that programmes have to carry out evaluations to improve their implementation and to assess their effectiveness, efficiency and impact. That is why it is highly recommended that the project discusses its evaluation questions and methods with the programme. The programme might be interested in questions related to indicators or links that were set up between the programme and the projects.

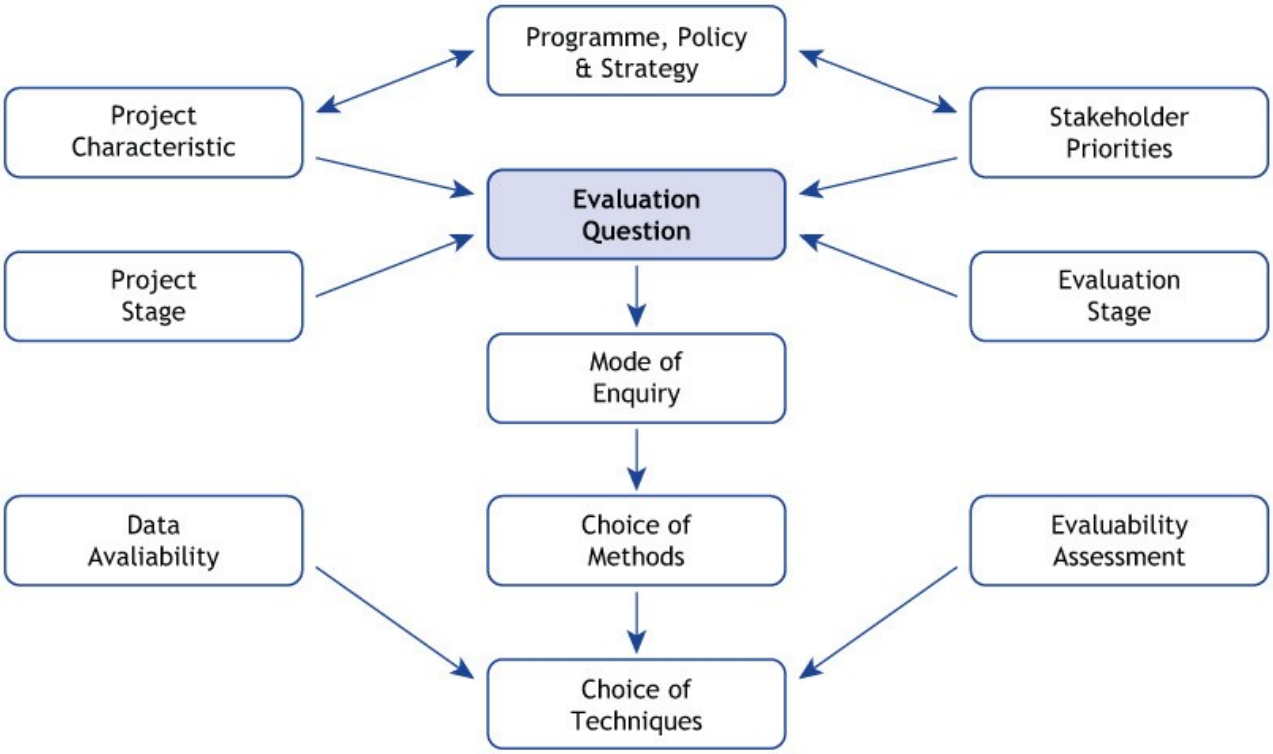
The questions could be:

- Are the chosen indicators appropriate?
- Do the indicators reflect the change that should be achieved through the projects activities?
- Is the project contributing to the programme interventions?

The graphic[12] below depicts the factors that influence the formulation of the evaluation questions and the choice of methods and techniques, in a broader context.

10 EVALSED Sourcebook: Methods and Techniques.
http://ec.europa.eu/regional_policy/sources/docgener/evaluation/guide/evaluation_sourcebook.pdf
11 EVALSED: The resource for the evaluation of Socio-Economic Development, September 2013, p.88
12 Adapted from the graph in EVALSED: The resource for the evaluation of Socio-Economic Development, September 2013, p.73

Figure: Evaluation question factors



4.3 Implementing and managing evaluations

During the evaluation process there should be continuous interaction between the evaluator/evaluation team and all involved stakeholders. The success of the evaluation depends on the level of cooperation of the involved stakeholders.

Evaluation results can be disseminated and communicated to the stakeholders not only in writing but also verbally. The final report is only one means of communication of the results. An evaluation report usually consists of following parts: executive summary, project description, evaluation methodology, findings and recommendations.

Finally, the evaluation feedback should be communicated to the whole partnership as an opportunity to improve and strengthen the project's performance and profile. In addition, the plans on what to do with the evaluation findings should be implemented (e.g., communicate the findings to the wider public, use the findings to develop new projects, etc.). It is considered good practice that the key stakeholders review the report first, to clarify any discrepancies and ensure that they have a common understanding of the findings.

Share your results!
To be of added value, the results/findings of evaluation have to be communicated.[13]

13 EVALSED: The resource for the evaluation of Socio-Economic Development, September 2013, p.48

Table: Evaluation tips[14]

- Be pragmatic! Consider that your resources are limited, administrators are not always efficient, coordination can be imperfect, knowledge is patchy and data is often not available. Even modest outputs can make a big difference, especially when set within a longer period!
- Contact your programme to find out if there are some guidelines you have to consider. Inform them about your evaluation, including the purpose, questions, method, etc.
- An evaluation can be carried out during the project implementation to reveal weaknesses in project design, or be carried out at the end of the project implementation to appraise success or weaknesses.
- Make sure that the evaluation is integrated into project planning and management. An evaluation takes time and human resources.
- Make sure that you involve the right stakeholders; if a major stakeholder interest is ignored, this is likely to weaken your evaluation, either because it will be poorly designed or because its results will lack credibility. Involving relevant stakeholders will ensure that the result will be taken up and used. Identify your stakeholders, find out what their interests are in an evaluation, and involve them!
- The importance of evaluation questions in an evaluation design cannot be overstated. Formulate evaluation questions in a way that makes them easy to answer. Ask questions that people will find useful.
- An evaluation is not about gathering large quantities of data in the belief that these will eventually provide answers to all evaluation questions. By being clear about the purpose, method and tools of evaluation that are needed, your evaluation can be more focused and result in a better outcome.
- Evaluation is an interactive process: It used to be common to regard the use of evaluation as being confined to acting on recommendations and final reports. It is now understood that evaluation use can be supported, and occurs throughout an evaluation. Promoting dialogue during the course of an evaluation is likely to ensure that when stakeholders receive the reports they will be better prepared and more receptive.
- Consider at an early stage how the evaluation findings will be used.

14 These tips are taken from the golden rules of EVALSED: The resource for the evaluation of Socio-Economic Development, September 2013

5 Project implementation checklist

	Success criteria	Yes	No	Comments
Project progress	The partnership is monitoring the project progress compared to the latest version of the application form.	☐	☐	
	The contingency plan to deal with identified risks has been prepared.	☐	☐	
	The project is being revised according to the needs and within the limits set by the programme.	☐	☐	
	The deliverables have been produced as expected (quality and quantity).	☐	☐	
	Project achievements are being communicated to the stakeholders (including the programme).	☐	☐	
Operational	Regular contact with the programme secretariat has been maintained, to ensure a two way exchange of information.	☐	☐	
	All partners report about their progress to the relevant programme bodies according to the agreed schedule.	☐	☐	
	All project partners are aware of financial rules set up by the programme and their respective country.	☐	☐	
	All partners have secured the audit trail.	☐	☐	
	Separate accounts have been set up for project funds.	☐	☐	