



Reference: Circular 2/2026

30 March 2026

Obligation of Erasmus+ Beneficiaries to Maintain Separate Accounting or Appropriate Coding for Transactions

Dear Erasmus+ Beneficiaries,

The European Union Programmes Agency (EUPA) would like to remind all beneficiaries of their obligations regarding the eligibility of costs and the proper implementation of Erasmus+ projects, as set out in the Grant Agreement, in particular Article 6.1 (General eligibility conditions) and Article 11 (Obligation to properly implement the project).

Beneficiaries remain fully responsible for ensuring that all costs declared and all project activities comply with the contractual, legal, and regulatory framework applicable to the action.

1. General Eligibility Conditions (Article 6.1)

1.1 Actual Costs (where applicable)

For costs declared on the basis of actual costs, beneficiaries must ensure that such costs:

- are actually incurred by the beneficiary;
- are incurred within the eligibility period defined in Article 4 of the Grant Agreement;
- are declared under the appropriate budget categories as set out in Article 6.2 and Annex 1;
- are incurred in connection with the action as described in Annex 1 and are necessary for its implementation;

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- are identifiable and verifiable, and recorded in the beneficiary's accounts in accordance with:
 - the accounting standards applicable in the country where the beneficiary is established; and
 - the beneficiary's usual cost accounting practices;
 - comply with applicable national legislation, including legislation on taxation, labour law, and social security;
 - are reasonable, justified, and in line with the principle of sound financial management, in particular with regard to economy and efficiency.

1.2 Unit Contributions

For costs declared on the basis of unit contributions, beneficiaries must ensure that:

they are declared under one of the budget categories set out in Article 6.2 and Annex 1; the units:

- are actually used or produced by the beneficiary within the eligibility period set out in Article 4; and
- are necessary for implementing the action or produced by it;

the number of units declared is identifiable and verifiable, and supported by appropriate records and documentation, in accordance with Article 20 of the Grant Agreement.

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2. Obligation to Properly Implement the Project (Article 11)

Beneficiaries are further reminded that, in accordance with Article 11 of the Grant Agreement, the obligation to properly implement the project includes full compliance with all legal obligations under the applicable national law.

This obligation includes, but is not limited to:

- compliance with national tax law; and
- compliance with national rules and regulations on keeping accounts, including proper bookkeeping and retention of accounting records.

Such compliance forms an integral part of the assessment of project implementation and may be verified during desk checks, on-the-spot checks, system checks, audits, or other control activities.

3. Supporting Documentation and Controls

Beneficiaries must ensure that all supporting documentation is retained and readily available for verification purposes. Inadequate documentation or non-compliance with the above obligations may lead to the ineligibility of costs or other contractual consequences, in line with the Grant Agreement.

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Should you require further clarification, beneficiaries are encouraged to consult the Grant Agreement and its annexes or to contact the Agency through the official Erasmus+ communication channels.

We thank you for your cooperation and continued commitment to the sound financial management of Erasmus+ funds.

Best regards,

Raphael Scerri

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