

Dear colleagues,

EUA has published a new report which examines the development of full costing in European universities. Entitled [HYPERLINK "http://www.eua.be/Libraries/Publications_homepage_list/Full_Costing_Progress_and_Practice_web.sflb.ashx"](http://www.eua.be/Libraries/Publications_homepage_list/Full_Costing_Progress_and_Practice_web.sflb.ashx) "***Financially Sustainable Universities. Full Costing: Progress and Practice***", the publication aims to assist university practitioners in implementing full costing, with examples of good practice. At the same time it provides important information for policy makers and funders, notably in the framework of the current negotiations on the funding rules for [HYPERLINK "http://www.eua.be/Libraries/Policy_Positions/EUA_Input_to_the_Debate_on_the_Rules_for_Participation_in_Horizon_2020.sflb.ashx"](http://www.eua.be/Libraries/Policy_Positions/EUA_Input_to_the_Debate_on_the_Rules_for_Participation_in_Horizon_2020.sflb.ashx) **Horizon 2020**, the future EU framework programme for research and innovation.

The report, which brings together evidence collected during the [HYPERLINK "http://www.eua.be/euima"](http://www.eua.be/euima) [EUIMA project](#) and from previous [HYPERLINK "http://www.eua.be/eua-work-and-policy-area/governance-autonomy-and-funding/financial-sustainability.aspx"](http://www.eua.be/eua-work-and-policy-area/governance-autonomy-and-funding/financial-sustainability.aspx) [EUA work on funding](#), provides an update on the status of full costing implementation in 14 European higher education systems. It examines the impact of full costing on the relationship between universities and different funders and highlights the role of the FP7 reimbursement model as a driver for full costing development across Europe. The report concludes that, overall, considerable progress has been made in recent years in the implementation of full costing, while a number of internal and external obstacles still exist.

Please feel free to distribute the report among those that may be interested. Should you have any further question, please do not hesitate to contact us via [HYPERLINK "mailto:funding@eua.be"](mailto:funding@eua.be) funding@eua.be.

With kind regards,

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