

ANNEX III – FINANCIAL and CONTRACTUAL RULES

I. INTRODUCTION

This annex complements the rules applicable to the use of the grant under the different budget categories applicable to the Project as specified in the Agreement. These clarifications are contained in section II.

Section IV specifies the rates applicable to the budget categories for which unit contributions apply as specified in Article II.16.2 of the Agreement.

Section V provides an overview of the types of checks that the beneficiary may be subject to and the related supporting documents.

II. REPORTING RULES

In accordance with Articles I.4.2 and I.4.3 of the Agreement, the beneficiary shall use Mobility Tool+ to report on the activities for which grant support was awarded by filling-in all mandatory fields.

III. COMPLEMENTARY FINANCIAL AND CONTRACTUAL RULES

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A. Eligibility of activities

- The beneficiaries shall ensure that the activities undertaken with grant support for the project are eligible in accordance with the rules set out in the Erasmus+ Programme Guide.
- Activities undertaken that are not compliant with the rules set out in the Erasmus+ Programme Guide as complemented by the rules set out in this Annex shall be declared ineligible by the NA and the grant amounts corresponding to the activities concerned shall be reimbursed in full. The reimbursement shall cover all budget categories for which a grant was awarded in relation to the activity that is declared ineligible.
- The eligible minimum duration of mobility activities specified in the Programme Guide is the minimum duration of the activity excluding time for travel.

B. Eligibility of expenses

1. General

- Expenses will be considered only for the budget categories for which funding is awarded by the NA as specified in Annex II.
- Budget transfers shall respect the limits set in Article I.3.2 of the Agreement. No budget transfer is allowed to a budget category for which no grant was requested in the grant application or for which no grant was awarded by the NA as specified in Annex II. The only exception refers to the budget category "special needs support" to which a budget transfer may take place also in the case that no grant support was requested in the grant application.

2. Project management and implementation

- The beneficiaries shall implement the activities and produce the outputs to be covered from this budget category as applied for in the grant application and as approved by the National Agency in the Agreement.
- The beneficiaries shall agree on the distribution of the amount between them depending on their respective workload and contribution to the project activities and results.
- The coordinator shall report on the project activities and results on behalf of the Project as a whole.

3. Transnational project meetings

- The coordinator shall upload in Mobility Tool+ the list of participants including the name of the participant, the places of origin and venue will be recorded, and determine the distance band on the basis of the on-line distance calculator. Mobility Tool+ will calculate the grant amount automatically on the basis of the applicable unit contribution.
- By default, the place of origin is understood as the place where the sending organisation is located and the place of venue as the place where the receiving organisation is located. If a different place of origin or venue is reported, the beneficiary shall provide the reason for this difference in Mobility Tool+.
- In all cases, the beneficiaries shall be able to demonstrate a formal link with the persons participating in transnational project meetings, whether they are involved in the Project as staff (whether on a professional or voluntary basis) or as learners of the beneficiary organisations.

- Participation in Transnational project meetings taking place in the country of the Beneficiary is eligible under this budget category, provided that the activities involve participants from Project beneficiary organisations from at least two different Programme Countries and that the distance between the place of departure and place of arrival as specified above is at least 100 km following the online distance band calculator.

4. Intellectual outputs

- The beneficiaries shall develop the intellectual outputs proposed in the grant application and as approved by the NA in the Agreement.
- The coordinator shall report on the activities undertaken and results produced in Mobility Tool+ on behalf of the Project as a whole. The coordinator shall provide documentary evidence of the project results of the Project as a whole, which shall be uploaded at the latest at final report stage in VALOR.
- The coordinator shall report in Mobility Tool+ the number of days of work per category of staff for each of the beneficiaries on the basis of time sheets kept to that effect per person cooperating directly on the development of intellectual outputs. Mobility Tool+ will calculate the grant amount automatically on the basis of the applicable unit contributions for the category of staff and country concerned.
- To be considered as "staff" for the development of intellectual outputs, the persons have to be, either on a professional or voluntary basis, involved in education, training or youth non-formal learning, and may include professors, teachers, trainers, school leaders, youth workers and non-educational staff. In all cases, the beneficiaries have to be able to demonstrate the formal link with the staff member concerned, whether the person is involved in the Project on a professional or voluntary basis.

Nota bene: staff working for a beneficiary on the basis of service contract (e.g. translators, web designer etc.) are not considered as staff of the organisation concerned. Their working time can therefore not be claimed under "intellectual outputs" but may be eligible under "exceptional costs" under the conditions specified in the related section below.

- The staff category applicable to each person has to be one of the four categories listed in section III of this Annex. In the case of staff working on a voluntary basis, the category applicable does not relate to the professional profile of the person, but to the function performed by the person in relation to the development of the intellectual output.
- Staff costs for managers and administrative staff are expected to be covered already under the "Project management and implementation" budget item. These costs can be

used under the "Intellectual Outputs" budget item only if applied for and approved by the NA, as specified in Annex II.

5. Multiplier events

- The organisation of multiplier events is eligible only if applied for and approved by the National Agency in Annex II of the Agreement.
- In the case that the beneficiaries do not develop the Intellectual outputs applied for and approved by the NA, the related Multiplier events will not be considered eligible for grant support either. If the NA awarded support for the development of several Intellectual outputs but only some of them are ultimately realised, the NA will determine to which extent each of the related Multiplier events is eligible for grant support.
- Only participants from organisations other than the beneficiaries can be counted in for the number of persons on the basis of which the grant amount is established.
- Multiplier events can take place only in the Programme or Partner Countries in which the beneficiaries are located.
- The coordinator shall report in Mobility Tool+ on the description of the events, the Intellectual outputs related to the multiplier events, the leading and participating organisations, the receiving country, and the numbers of local and international participants.

6. Transnational learning, teaching and training activities

- The coordinator shall record all Transnational learning, teaching and training activities in the Mobility Tool+. If necessary, the beneficiary may add one day for travel directly before the first day of the activity abroad and one day for travel directly following the last day of the activity abroad; these extra days for travel will be considered for the calculation of the individual support.
- In case no travel took place, the coordinator shall report that situation accordingly in Mobility Tool+ for each participant concerned. For the establishment of the distance band applicable, the coordinator shall use the on-line distance calculator available on the Commission's website at http://ec.europa.eu/programmes/erasmus-plus/tools/distance_en.htm. By default, the place of departure is understood as the place where the sending organisation is located and the place of arrival as the place where the hosting organisation is located. If a different place of departure or arrival is reported, the coordinator shall provide the reason for this difference in Mobility Tool+.

- The coordinator shall report for each participant undertaking a learning, teaching or training activity abroad of more than 2 months whether linguistic preparation was undertaken with the support of the grant awarded for linguistic support.
- Mobility Tool+ will calculate the grant amounts for travel, individual support and linguistic support based on the applicable unit contribution rates.
- Eligible Transnational learning, teaching and training activities are:
 - [for SE, HE, VET, AE] Blended mobility combining short-term physical mobility (5 days to 2 months) with virtual mobility;
 - [for SE] Short-term exchanges of groups of pupils (5 days to 2 months);
 - [for HE] Intensive Study Programmes (5 days to 2 months);
 - [for SE] Long-term study mobility of pupils (2 to 12 months);
 - [for SE, HE, VET, AE] Long-term teaching or training assignments (2 to 12 months);
 - [for SE, HE, VET, AE] Short-term joint staff training events (5 days to 2 months).
- Transnational training, teaching or learning activities must take place in the countries in which the beneficiaries are located. However, activities of learners as well as long-term activities of staff or youth workers from or to Partner Countries are not eligible, with the exception of staff from Partners Countries teaching in Intensive Study Programmes.
- Support to participants in Blended mobility and Short-term joint staff training events (Transnational learning, teaching and training activities) taking place in their own country is eligible under this budget category, provided that the activities involve participants from beneficiary organisations from at least two different Programme Countries and that the distance between the place of departure and place of arrival as specified above is at least 100 km following the online distance band calculator.
- Eligible participants in Transnational learning, teaching and training activities are persons who have a direct link with a beneficiary organisation in one of the following capacities, as follows:
 - Students registered in a participating HEI and enrolled in studies leading to a recognised degree or other recognised tertiary level qualification, up to and including the level of doctorate (in Intensive Study Programmes and blended mobility activities);
 - Apprentices, VET students, adult learners, and young people in blended mobility;

- Pupils of any age, accompanied by school staff (in short-term exchanges of groups of pupils);
 - Pupils aged 14 or older enrolled in full-time education at a school participating in the Strategic Partnership (in long-term study mobility of pupils);
 - Professors, teachers, trainers and educational and administrative staff employed at a participating organisation, youth workers.
- In all cases, the beneficiaries shall be able to demonstrate the formal link with the persons participating in Transnational training, teaching or learning activities, whether they are involved in the Project as staff (either on a professional or a voluntary basis) or as learners.
[for HE only: External experts – invited staff from HEIs not participating in the consortium, from companies or other associations – can also participate in Intensive Study Programmes.]

7. Special needs support

- The coordinator shall report in Mobility Tool+ whether additional grant support for special needs support was used for any of the participants with special needs. The coordinator shall report in Mobility Tool+ the type of additional expenses as well as the real amount of related additional costs incurred.
- The Special needs support includes costs directly related to participants with special needs and accompanying persons taking part in transnational teaching, training and learning activities.

8. Exceptional costs

- Exceptional costs can cover only the costs stipulated in Article II.16.4 of the Agreement.
- Grant support for exceptional costs can be claimed only for sub-contracting of goods and services and depreciation costs of equipment or other assets purchase and for a financial guarantee if required by the Agreement. Sub-contracting of services is limited to services that cannot be provided by the beneficiaries for duly justified reasons. Equipment cannot include normal office equipment (such as PCs, laptops, printers, beamers, etc.) or equipment used by the beneficiaries for their normal activities (such as equipment for computer classes or training purposes that are part of the normal curriculum).
- The coordinator shall report in Mobility Tool+ the type of expenses and actual costs incurred for exceptional costs.

- The same type of costs cannot be claimed both under grant items based on unit contributions and grant items based on real costs incurred.
- In the case of equipment purchase, rental or lease only the amount corresponding to the share of time of the use of the equipment for the project can be claimed. Cost related to the depreciation of equipment or other assets (new or second-hand) shall be calculated by reference to the cost recorded in the accounting statements of the beneficiary, provided that the asset has been purchased in accordance with Article II.9 and that it is written off in accordance with the international accounting standards and the usual accounting practices of the beneficiary.
- For exceptional costs, the coordinator is required to provide all supporting documents at final report stage.

C. Grant reduction for poor, partial or late implementation

- Poor, partial or late implementation of the Project may be established by the NA on the basis of:
 - The final report submitted by the coordinator;
 - The products and outputs produced by the project;
- The NA may consider also information received from any other relevant source, proving that the Project is not implemented in accordance with the contractual provisions. Other sources of information may include monitoring visits, desk checks or on the spot checks undertaken by the NA.
- The final report will be evaluated on the basis of quality criteria and scored on a total of maximum 100 points. If the final report scores below 50 points in total, the NA may reduce the final grant amount on the basis of poor, partial or late implementation of the Project even if all activities reported were eligible and actually took place.
- **[For HE accredited organisations only]**: In the case of accredited organisations, if the NA considers that the implementation of the Project does not respect the quality commitment undertaken by the beneficiaries, the NA may in addition or alternatively impose the implementation of an action plan to ensure respect of the applicable quality and compliance requirements by the beneficiaries concerned within a given timeframe. If the beneficiaries do not implement the action plan satisfactorily by the due date, the NA may withdraw the accreditation of the beneficiaries concerned.
- The final report, products and outputs will be assessed by the NA, using a common set of quality criteria focusing on:

- The extent to which the project was implemented in line with the approved grant application
 - The quality of activities undertaken and their consistency with the project objectives
 - The quality of the products and outputs produced
 - The learning outcomes and impact on participants
 - The extent to which the project proved to be innovative/complementary to other initiatives
 - The extent to which the project proved to add value at EU level
 - The extent to which the project implemented effective quality measures as well as measures for evaluating the project's outcomes
 - The impact on the participating organisations
 - In case of learning, teaching and training activities: the quality of the practical arrangements provided in support of the mobility, in terms of preparation, monitoring and support to participants during their mobility activity, the quality arrangements for the recognition/validation of the learning outcomes of participants
 - The quality and scope of the dissemination activities undertaken
 - The potential wider impact of the project on individuals and organisations beyond the beneficiaries
- A grant reduction based on poor, partial or late implementation may be applied to the total final amount of eligible expenses and may be of:
 - 25% if the final report scores at least 40 points and below 50 points;
 - 50% if the final report scores at least 25 points and below 40 points;
 - 75% if the final report scores below 25 points.

IV. Rates applicable for unit contributions

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1. Project management and implementation

Contribution to the activities of the coordinating organisation: 500 EUR per month
Contribution to the activities of the other participating organisations: 250 EUR per participating organisation per month
Maximum amount in the case of 10 Beneficiaries or more: 2750 EUR per month for the Project as a whole

2. Transnational project meetings

For travel distances between 100 and 1999KM: 575 EUR per participant per meeting
For travel distances of 2000 KM or more: 760 EUR per participant per meeting
Maximum amount: 23 000 EUR per year for the project as a whole

Nota bene: the "travel distance" represents the distance between the place of origin and the venue

3. Intellectual outputs

Programme Countries	Manager	Teacher/Trainer/Researcher / Youth worker	Technician	Administrative staff
	Amount per day in EUR			
Denmark, Ireland, Luxembourg, Netherlands, Austria, Sweden, Liechtenstein, Norway	294	241	190	157
Belgium, Germany, France, Italy, Finland, United Kingdom, Iceland	280	214	162	131
Czech Republic, Greece, Spain, Cyprus, Malta, Portugal, Slovenia	164	137	102	78
Bulgaria, Estonia, Croatia, Latvia, Lithuania, Hungary, Poland, Romania, Slovakia former Yugoslav Republic of Macedonia, Turkey	88	74	55	39

Partner Countries	Manager	Teacher/Trainer/ Researcher/ Youth worker	Technician	Administrati ve staff
	Amount per day in EUR			
Australia, Canada, Kuwait, Macao, Monaco, Qatar, San Marino, Switzerland, United States of America	294	241	190	157
Andorra, Brunei, Japan, New Zealand, Singapore, United Arab Emirates, Vatican City State	280	214	162	131
Bahamas, Bahrain, Equatorial Guinea, Hong Kong, Israel, Korea (Republic of), Oman, Saudi Arabia, Taiwan	164	137	102	78
Afghanistan, Albania, Algeria, Angola, Antigua and Barbuda, Argentina, Armenia, Azerbaijan, Bangladesh, Barbados, Chile, Belarus, Belize, Benin, Bhutan, Bolivia, Bosnia and Herzegovina, Botswana, Brazil, Burkina Faso, Burundi, Cambodia, Cameroon, Cape Verde, Central African Republic, Chad, China, Colombia, Comoros, Congo (Brazzaville), Congo (Kinshasa), Cook Islands, Costa Rica, Cuba, Djibouti, Dominica, Dominican Republic, East Timor, Ecuador, Egypt, El Salvador, Eritrea, Ethiopia, Fiji, Gabon, Gambia, Georgia, Ghana, Grenada, Guatemala, Guinea (Republic of), Guinea-Bissau, Guyana, Haiti, Honduras, India, Indonesia, Iran, Iraq, Ivory Coast, Jamaica, Jordan, Kazakhstan, Kenya, Kiribati, Korea (DPR), Kosovo, Kyrgyzstan,	88	74	55	39

Partner Countries	Manager	Teacher/Trainer/ Researcher/ Youth worker	Technician	Administrati ve staff
Amount per day in EUR				
<p>Laos, Lebanon, Lesotho, Liberia, Libya, Madagascar, Malawi, Malaysia, Maldives, Mali, Marshall Islands, Mauritania, Mauritius, Mexico, Micronesia, Moldova, Mongolia, Montenegro, Morocco, Mozambique, Myanmar, Namibia, Nauru, Nepal, Nicaragua, Niger, Nigeria, Niue, Pakistan, Palau, Palestine, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Russian Federation, Rwanda, Samoa, Sao Tome and Principe, Senegal, Serbia, Seychelles, Sierra Leone, Solomon Islands, Somalia, South Africa, Sri Lanka, St. Lucia, St. Vincent and the Grenadines, St. Kitts and Nevis, Sudan, Suriname, Swaziland, Syria, Tajikistan, Tanzania, Thailand, Togo, Tonga, Trinidad and Tobago, Tunisia, Turkmenistan, Tuvalu, Uganda, Ukraine, Uruguay, Uzbekistan, Vanuatu, Venezuela, Vietnam, Yemen, Zambia, Zimbabwe</p>				

4. Multiplier events

100 EUR per local participant (i.e. participants from the country where the event is taking place)
200 EUR per international participant (i.e. participants from other countries)
Maximum 30 000 EUR for the project as a whole

5. Transnational training, teaching and learning activities

5.a. Travel

For travel distances between 100 and 1 999KM: 275 EUR per participant
For travel distances of 2 000KM or more: 360 EUR per participant

Nota bene: the "travel distance" represents the distance between the place of origin and the venue, whereas the "amount" covers the contribution to the travel both to and from the venue.

5.b. Individual support

Short-term activities

Short term joint staff training events, teaching in Intensive Study Programmes and accompanying persons	up to the 14 th day of activity: 100 EUR per day per participant + between the 15 th and 60 th day of activity: 70 EUR per day per participant
Short term activities for learners (blended mobility, short term pupils' mobility, intensive programmes)	up to the 14 th day of activity: 55 EUR per day per participant + between the 15 th and 60 th day of activity: 40 EUR per day per participant

Long-term activities

Long term teaching or training assignments	up to the 14 th day of activity: B1.5 per day per participant +
Long term mobility of youth workers	between the 15 th and 60 th day of activity: B1.6 per day per participant +
	between the 61 th day of activity and up to 12 months: B1.7 per day per participant
Long term mobility of pupils	B1.8 per month per participant

Receiving country	Long-term teaching or training assignments - mobility of youth workers			Long-term activities of pupils
	in EUR per day			in EUR per month
	B1.5	B1.6	B1.7	B1.8
Belgium	105	74	53	110
Bulgaria	105	74	53	70
Czech Republic	105	74	53	90
Denmark	120	84	60	145
Germany	90	63	45	110
Estonia	75	53	38	85
Ireland	120	84	60	125
Greece	105	74	53	100
Spain	90	63	45	105
France	105	74	53	115
Croatia	75	53	38	90
Italy	105	74	53	115
Cyprus	105	74	53	110
Latvia	90	63	45	80
Lithuania	75	53	38	80
Luxembourg	105	74	53	110
Hungary	105	74	53	90
Malta	90	63	45	110
Netherlands	120	84	60	110
Austria	105	74	53	115
Poland	105	74	53	85
Portugal	90	63	45	100

Receiving country	Long-term teaching or training assignments - mobility of youth workers			Long-term activities of pupils
	in EUR per day			in EUR per month
Romania	105	74	53	60
Slovenia	75	53	38	85
Slovakia	90	63	45	95
Finland	105	74	53	125
Sweden	120	84	60	115
United Kingdom	120	84	60	140
former Yugoslav Republic of Macedonia	90	63	45	60
Iceland	105	74	53	135
Liechtenstein	105	74	53	120
Norway	105	74	53	135
Turkey	105	74	53	80

5.c. Linguistic support

Only for long-term activities as specified in 5.b. above: **150 EUR** per participant

V. Provision of supporting documents

In accordance with Article II.20, the beneficiaries may be subject to checks and audits in relation to the Agreement. Checks and audits aim at verifying whether the beneficiaries managed the grant in respect of the rules set out in the Agreement, in order to establish the final grant amount to which the beneficiaries are entitled. To that effect, the beneficiaries may be subject to the following types of checks:

- Final report check: NA check at final report stage undertaken at the NA premises in order to establish the final grant amount to which the beneficiaries are entitled. This type of check will be undertaken in all cases;
- Desk check: in-depth check of supporting documents at the NA premises, usually at or after final report stage, if the Agreement is included in the NA sample for desk checks required by the European Commission or if the NA included the Agreement for a targeted desk check based on its risk assessment;
- On the spot check: check at the premises of the beneficiaries or at any other relevant premise for the execution of the Project. The beneficiaries may be subject to an on the spot check if the Agreement is included in the NA sample for on the spot checks required by the European Commission or if the NA included the Agreement for a targeted on the spot check based on its risk assessment. There are three types of possible on the spot checks:
 - On the spot check during action: check undertaken during the implementation of the Project
 - On the spot check after action: check undertaken after the end of the Project and usually after the final report check;
 - Systems check: check of the beneficiary in order to establish compliance with the commitments undertaken as a result of the [HE: consortium charter]/[VET: VET mobility charter];

The table below specifies the subject of the NA verification for each budget category under the different types of checks. The beneficiaries shall note that the NA may request for any type of check also supporting documents or evidence that are typically specified for another type of check in the table below.

In view of checks, the coordinator shall supply supporting documents in original, including for supporting documents from the other beneficiaries. In so far as any of the beneficiaries is legally not authorised to send original documents for final report or desk checks, the beneficiary concerned may send a copy thereof instead. The NA shall return original supporting documents to the coordinator upon its analysis thereof.

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Budget category	Final report check	Desk check	On-the-spot check during action	On-the spot check after action
Project management and implementation	Final report Project results uploaded in Dissemination Platform	Final report Supporting documents specified in Article II.16.2	Reality and eligibility of the activity and the participants	Final report Supporting documents specified in Article II.16.2 Recording of Project expense in beneficiary accounts
Transnational project meetings	Final report	Final report Supporting documents specified in Article II.16.2	Reality and eligibility of the activity and the participants	Final report Supporting documents specified in Article II.16.2 Recording of Project expense in beneficiary accounts
Intellectual outputs	Final report Project results uploaded in Dissemination Platform	Final report Supporting documents specified in Article II.16.2	Reality and eligibility of the activity and the participants	Final report Supporting documents specified in Article II.16.2 Recording of Project expense in beneficiary accounts
Multiplier events	Final report	Final report Supporting documents specified in	Reality and eligibility of the activity and the participants	Final report Supporting documents specified in Article II.16.2

Budget category	Final report check	Desk check	On-the-spot check during action	On-the spot check after action
		Article II.16.2		Recording of Project expense in beneficiary accounts
Transnational learning, teaching, training activities	Final report	Final report Supporting documents specified in Article II.16.2	Reality and eligibility of the activity and the participants	Final report Supporting documents specified in Article II.16.2 Recording of Project expense in beneficiary accounts
Special needs support	Final report	Final report Supporting documents specified in Article II.16.4	Reality and eligibility of the activity and the participants	Final report Supporting documents specified in Article II.16.4 Recording of Project expense in beneficiary accounts
Exceptional costs	Final report Supporting documents specified in Article II.16.4	Final report Supporting documents specified in Article II.16.4	Reality and eligibility of the activity	Final report Supporting documents specified in Article II.16.4 Recording of Project expense in beneficiary accounts