

ALLEGATO III – NORME FINANZIARIE E CONTRATTUALI

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 Beneficiaries 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 Coordinator 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

A. Eligible activities and expenses

1. Eligibility of mobility activities

- The Beneficiaries shall ensure that the mobility activities undertaken by individual participants are eligible in accordance with the rules set out in the Erasmus+ Programme Guide.
- Mobility 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 will be considered ineligible. The grant amounts corresponding to the activities concerned shall be reimbursed in full by beneficiaries. The recovery shall cover all budget categories in relation to the mobility activity that is declared ineligible: these may be travel, individual support, organisational support, and, where applicable, linguistic support, special needs and exceptional costs.
- The eligible minimum duration of mobility activities specified in the Programme Guide is the minimum duration of the activity excluding time for travel.

2. Travel

- The Coordinator shall report in Mobility Tool+ the place of origin and the place of the venue for each mobility activity for which grant support for travel was awarded.

- In case no travel took place or it was funded from other sources than the Erasmus+ Programme (e.g. a mobility participant is already at the place of the venue in relation to another activity than the one funded from the Agreement), the Coordinator shall report that situation accordingly in Mobility Tool+ for each mobility concerned. In this case, no grant support for travel costs will be awarded.
- For the establishment of the distance band applicable, the Coordinator shall indicate the distance of a one-way travel using the on-line distance calculator available on the Commission's website at http://ec.europa.eu/programmes/erasmus-plus/tools/distance_en.htm. Mobility Tool+ will calculate the grant amounts for travel based on the applicable unit contribution rates.
- By default, the place of origin is understood as the place where the sending organisation is located and the place of the venue as the place where the receiving organisation is located. If a different place of origin or venue is reported, the Coordinator shall provide the reason for this difference in Mobility Tool+.

3. Individual support

- The Coordinator shall document in the Mobility Tool+ the start and end dates of the mobility activity abroad for each mobility activity for which grant support for individual support was awarded. For all mobility activities, the Coordinator may add one day for travel before the first day of the activity abroad and one day for travel following the last day of the activity abroad if necessary; these extra days for travel will be considered for the calculation of the individual support.
- Mobility Tool+ will calculate the grant amounts for individual support based on the applicable unit cost rates.
- Participants in the mobility activities shall report on this activity via an on-line questionnaire providing their feedback in terms of factual information and their appreciation of the activity period abroad, as well as of its preparation and follow-up.
- In case of termination by the participant of the agreement with the Coordinator/Beneficiaries due to "force majeure", i.e. an unforeseeable exceptional situation or event beyond the participant's control and not attributable to error or negligence on his/her part, the participant shall be entitled to receive the amount of the grant corresponding to the actual duration of the mobility period as defined in article 2.2 of the agreement between the Coordinator/Beneficiaries and the participant. Any remaining funds shall have to be refunded, except if agreed differently with the Coordinator/Beneficiaries.
- In case of suspension by the participant of the agreement with the Coordinator/Beneficiaries due to "force majeure", i.e. an unforeseeable exceptional situation or event beyond the participant's control and not attributable to error or negligence on his/her part, the participant shall be allowed to continue the activities after the interruption, provided that the mobility end date does not exceed the final date of the mobility project. This should be reported in Mobility Tool+ as a single mobility with an interruption period.

4. Organisational support

- The grant amount will be calculated automatically by Mobility Tool+ based on the total number of mobility activities (i.e. regardless of whether the same participant will have undertaken one or more mobilities) reported in Mobility Tool+ by the Coordinator.
- The number of participants considered for the calculation of the grant amount for organisational supports excludes accompanying persons.

5. Linguistic support (only for languages not covered by the Online Linguistic Support OLS)

- Grant support for linguistic support can be claimed only for VET learners for a mobility duration abroad of minimum one month and only for those languages not covered by the OLS.
- The Coordinator shall report in the Mobility Tool+ for each participant whether or not language preparation was undertaken with the support of the grant awarded for linguistic support.
- Mobility Tool+ will calculate the grant amounts for linguistic support based on the applicable unit contribution rate.

Online Linguistic Support (OLS) [Only applicable for mobilities for which the main language of instruction, work or volunteering is English, French, German, Italian, Spanish, or Dutch (or additional languages once they become available in the Online Linguistic Support (OLS) tool), with the exception of native speakers]

OLS assessments

- Linguistic assessment licenses are provided for participants undertaking a mobility period abroad for a minimum period of one month.
- The licences shall be distributed to the participants from the sending institution. Beneficiaries shall ensure the uptake of the licences and make every effort to ensure that all the allocated licences are used by the selected participants.
- The co-beneficiaries shall support the uptake of licences and shall provide the Coordinator with all necessary information in this regard.
- The Beneficiaries shall distribute the linguistic assessment licences to participants after their selection for the mobility activity abroad.
- The Beneficiaries shall ensure that the mobility participants take the first OLS assessment before their mobility period and the second OLS assessment at the end of their mobility period.
- The Coordinator will be notified of the assessment results by the service provider.

OLS language courses

- Participants must have taken an OLS assessment before they can be awarded a licence for participating in an OLS language course. Licences for OLS language courses shall be awarded to all participants willing to take the course and according to the participant's linguistic needs.
- Licences shall be distributed among the participants from the sending institution according to their needs. The co-beneficiaries shall support the uptake of licences and shall provide the coordinator with all necessary information in this regard.
- OLS language course licences must be used in the period between the OLS assessments at the start and end of the mobility activity of the participants concerned.
- The Beneficiaries shall monitor the use of licences on the basis of information provided by the service provider.
- The Beneficiaries shall make every effort to ensure that all the allocated licences are used by the selected participants.

All licences

- Mobility participant commit themselves by signing the individual mobility grant agreement to complete the OLS assessment (before and at the end of the mobility period) and to follow the OLS language course, if awarded.
- The Beneficiaries shall act in line with the guidelines for the use of the OLS provided by the service provider.
- The Coordinator shall report on the number of used assessment and language course licences in the final beneficiary report.
- In case of unused or non-allocated licences at the time of final report, the NA may decide to take this into account for the allocation of the number of licences awarded to the beneficiaries in the subsequent call years.

6. Special needs support

- The Coordinator shall report in Mobility Tool+ whether additional grant support for special needs or accompanying persons was used for any of the participants with special needs.
- In such case, the Coordinator shall report in Mobility Tool+ the type of additional expenses as well as the real amount of related additional costs incurred.

7. Exceptional costs

- Exceptional costs can cover only the costs stipulated in Article II.16.4 of the Agreement.
- The Coordinator shall report in the Mobility Tool+ the type of expenses and real costs incurred for exceptional costs.

- For exceptional costs, the Coordinator is required to provide all supporting documents at final report stage.

B. Grant reduction for poor, partial or late implementation

- Poor, partial or late implementation of the Project will be established by the NA on the basis of the final report submitted by the Coordinator, including reports from individual participants taking part in the mobility activities.
- 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 assessed 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 for organisational support on the basis of poor, partial or late implementation of the Project even if all activities reported were eligible and actually took place.
- The final report will be assessed in conjunction with the reports from the mobility participants, using a common set of quality criteria focusing on:
 - The extent to which the action was implemented in line with the approved grant application
 - The quality of the learning outcomes and impact on participants
 - The impact on the participating organisations
 - 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
- A grant reduction based on poor, partial or late implementation may be applied to the final amount of eligible expenses for organisational support 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.

C. Grant modifications

C.1 Grant modification due to additional funds being available

- In the event of additional funds becoming available to the NA for (re)allocation to beneficiaries, the total maximum grant amount indicated in Article I.3.1 may be increased in accordance with the following conditions:
 - The Coordinator has not been awarded the full grant requested under the main selection round due to the high demand and limited budget rather than for reasons of weak past performance of the Coordinator;
 - On the basis of the information in the ad hoc interim report and data registered in Mobility Tool+, the realisation level of mobilities granted initially is in line with the grant agreement.
- The final grant amount awarded shall not exceed the grant amount requested by the applicant in the initial grant application.

C.2 Contractual modifications

- In accordance with Article II.11 of the Agreement, any modification of the grant as set out in points C.1 above will take the form of an amendment to the Agreement.

III. Rates applicable for contributions to unit costs

1. Travel

Travel distances	Amount
Between 100 and 499 KM:	180 EUR per participant
Between 500 and 1999 KM:	275 EUR per participant
Between 2000 and 2999 KM:	360 EUR per participant
Between 3000 and 3999 KM:	530 EUR per participant
Between 4000 and 7999 KM:	820 EUR per participant
8000 KM or more:	1100 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.

2. Individual support

For staff mobility (including staff accompanying VET learners)

Receiving country	VET Staff	
	Amount per day in Euro	
	<i>Max per days 1 - 14</i>	<i>Max per days 15 - 60</i>
AT	112	78
BE	112	78
BG	112	78
CH	112	78
CY	112	78
CZ	112	78
DE	96	67
DK	128	90
EE	80	56
EL	112	78
ES	96	67
FI	112	78
FR	112	78

HR	80	56
HU	112	78
IE	128	90
IS	112	78
LI	112	78
LT	80	56
LU	112	78
LV	96	67
MK	96	67
MT	96	67
NL	128	90
NO	112	78
PL	112	78
PT	96	67
RO	112	78
SE	128	90
SI	80	56
SK	96	67
TR	112	78
UK	128	90

Nota bene: the amount per day is calculated as follows:

up to the 14th day of activity: the amount per day per participant as specified in the table above

+

between the 15th and 60th day of activity: 70% of amount per day per participant as specified in the table above

For VET learner mobility

Receiving country	VET Learner Amount per day in Euro		
	Max per days 1 - 14	Max per days 15 - 60	Max per days 61 - 360
AT	74	52	37
BE	74	52	37
BG	74	52	37
CH	70	49	35
CY	77	54	39
CZ	74	52	37
DE	67	47	34
DK	86	60	43
EE	58	41	29
EL	70	49	35
ES	67	47	34
FI	77	54	39
FR	80	56	40
HR	58	41	29
HU	70	49	35
IE	80	56	40
IS	80	56	40
LI	70	49	35
LT	58	41	29
LU	77	54	39
LV	67	47	34
MK	67	47	34
MT	67	47	34
NL	83	58	42
NO	70	49	35
PL	70	49	35
PT	64	45	32
RO	70	49	35
SE	83	58	42
SI	58	41	29
SK	67	47	34
TR	70	49	35
UK	90	63	45

Nota bene: the amount per day is calculated as follows:

up to the 14th day of activity: the amount per day per participant as specified in the table above

+

between the 15th and 60th day of activity: 70% of the amount per day per participant as specified in the table above

+ between the 61th day of activity and up to 12 months: 50% of the amount per day per participant as specified in the table above

3. Organisational support

Up to the 100th participant: 350 EUR per participant + beyond the 100th participant: 200 EUR per additional participant.

4. Linguistic support

For VET learner mobility (only for languages not covered by OLS)

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 Coordinator managed the grant in respect of the rules set out in the Agreement, in order to establish the final grant amount to which the Coordinator is entitled. To that effect, the Coordinator 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 Coordinator is 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 organisation 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 Beneficiaries in order to establish compliance with the commitments undertaken as a result of the 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 of the Beneficiaries is legally not authorised to send original documents to the NA for final report or desk checks, the Beneficiaries may send a copy thereof instead. The NA shall return original supporting documents to the Beneficiaries upon its analysis thereof.

Budget category	Final report check	Desk check	On-the-spot check during action	System check	On-the spot check after action
Travel	Final report	Final report Supporting documents specified in Article II.16.2	Reality and eligibility of the activity and the participants	Reality and eligibility of the activity and the participants Compliance with the VET Mobility charter	Final report Supporting documents specified in Article II.16.2 Recording of Project expense in Coordinator/Beneficiaries accounts
Individual support	Final report	Final report Supporting documents specified in Article II.16.2	Reality and eligibility of the activity and the participants	Reality and eligibility of the activity and the participants Compliance with the VET Mobility charter	Final report Supporting documents specified in Article II.16.2 Recording of Project expense in Coordinator/Beneficiaries accounts
Organisational support	Final report	Final report Supporting documents specified in Article II.16.2	Reality and eligibility of the activity and the participants	Reality and eligibility of the activity and the participants Compliance with the VET Mobility charter	Final report Supporting documents specified in Article II.16.2 Recording of Project expense in Coordinator/Beneficiaries accounts
Linguistic support	Final report	Final report Supporting documents specified in Article II.16.2	Reality and eligibility of the activity and the participants	Reality and eligibility of the activity and the participants Compliance with the VET	Final report Supporting documents specified in Article II.16.2 Recording of Project expense in

Budget category	Final report check	Desk check	On-the-spot check during action	System check	On-the spot check after action
				Mobility charter	Coordinator/Beneficiaries 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	Reality and eligibility of the activity and the participants	Final report Supporting documents specified in Article II.16.4 Recording of Project expense in Coordinator/Beneficiaries 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 and the participants	Reality and eligibility of the activity and the participants	Final report Supporting documents specified in Article II.16.4 Recording of Project expense in Coordinator/Beneficiaries accounts