



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.

In section III, it specifies the rates applicable to the budget categories for which unit contributions apply as specified in Article II.16.2 of the Agreement.

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

II. COMPLEMENTARY FINANCIAL AND CONTRACTUAL RULES

A. Eligible activities and expenses

1. Eligibility of mobility activities

- The Beneficiary 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 the Beneficiary. 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 Beneficiary 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 Beneficiary 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 Beneficiary 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. Mobility Tool will calculate the grant amounts for travel based on the applicable unit cost 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 Beneficiary shall provide the reason for this difference in Mobility Tool.

3. Individual support

- The Beneficiary 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 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 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 grant agreement with the Beneficiary 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 Beneficiary and the participant. Any remaining funds shall have to be refunded, except if agreed differently with the sending organisation.

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 Beneficiary.
- The number of participants considered for the calculation of the grant amount for organisational supports excludes accompanying persons of VET learners.

5. Linguistic support

- Grant support for linguistic support can be claimed only for VET learners for a mobility duration abroad of minimum one month.
- The Beneficiary 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 cost rate.

6. Special needs support

- The Beneficiary shall report in Mobility Tool for whether additional grant support for special needs was provided for any of the participants with special needs.
- In such case, the Beneficiary shall report in Mobility Tool the type of additional expenses as well as the actual 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 Beneficiary shall report in the Mobility Tool the type of expenses and actual costs incurred for exceptional costs.
- For exceptional costs, the Beneficiary 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 Beneficiary;
 - Reports from individual persons 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 less than 50 points in total, the NA will 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.
- 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
 - The extent to which the grant amounts due to mobility participants were transferred to them in accordance with the contractual provisions set out in the agreement between the Beneficiary and the participant following the template provided in Annex IV of the Agreement.
- A grant reduction based on poor, partial or late implementation will be applied to the final grant amount for organisational support and exceptional costs and will be of:
 - 25% if the final report scores between 41 and 50 points both included;
 - 50% if the final report scores between 26 and 40 points both included;
 - 75% if the final report scores between 0 and 25 points both included.

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 provisions:
 - The Beneficiary 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 Beneficiary;
 - 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

150 EUR per participant

IV. Provision of supporting documents

In accordance with Article II.20, the Beneficiary may be subject to checks and audits in relation to the Agreement. Checks and audits aim at verifying whether the Beneficiary managed the grant in respect of the rules set out in the Agreement, in order to establish the final grant amount to which the Beneficiary is entitled. To that effect, the Beneficiary 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 Beneficiary 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 Beneficiary organisation or at any other relevant premise for the execution of the Project. The Beneficiary 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;

The table below specifies the subject of the NA verification for each budget category under the different types of checks. The Beneficiary 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 Beneficiary shall supply supporting documents in original. In so far as the Beneficiary is legally not authorised to send original documents to the NA for final report or desk checks, the Beneficiary may send a copy thereof instead. The NA shall return original supporting documents to the Beneficiary 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 charter	Final report Supporting documents specified in Article II.16.2 Recording of Project expense in Beneficiary 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 charter	Final report Supporting documents specified in Article II.16.2 Recording of Project expense in Beneficiary 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 charter	Final report Supporting documents specified in Article II.16.2 Recording of Project expense in Beneficiary 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	Final report Supporting documents specified in Article II.16.2

Budget category	Final report check	Desk check	On-the-spot check during action	System check	On-the spot check after action
				the VET charter	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	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 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 Beneficiary accounts