

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.

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

Key Action 1 – Learning Mobility of individuals

[Key Action 1 – Learning Mobility of individuals – youth]

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 the 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

[Key Action 1 – Learning Mobility of individuals – youth.

- The coordinator shall report in the 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

[Key Action 1 – Learning Mobility of individuals – youth – EVS only
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- 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.
- Mobility Tool will calculate the grant amounts for individual support based on the applicable unit cost rates.
- If the duration of a mobility activity abroad is longer than the one indicated in the grant agreement with the participant, the coordinator shall amend the grant agreement to take into account the longer duration, provided that the remaining grant amount allows it. In such case, the beneficiaries shall indicate in the Mobility Tool the start date and the end date in line with the amended grant agreement.

4. Organisational support

[Key Action 1 – Learning Mobility of individuals – youth

- The coordinator shall report in the Mobility Tool the start and end dates of the mobility activity abroad for each mobility activity for which grant support for organisational support was awarded. If necessary, the coordinator may add one day for travel directly before the first 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 organisational support.
- **For youth exchanges and youth workers:** The coordinator shall also report the start and end dates for the participants from the host country.

- **For youth workers and EVS:** Participants in the activities shall report on this activity via an on-line questionnaire providing their feedback on factual and qualitative elements of the activity period abroad, as well as of its preparation and follow-up.
- Mobility Tool will calculate the grant amounts for organisational support based on the applicable unit cost rates. For Projects for which the coordinator is a public body at regional or national level, an association of regions, a European Grouping of territorial Cooperation or a profit-making body active in Corporate Social Responsibility, the unit costs specified in Section IV of this Annex are reduced by 50%.

5. Linguistic support

Key Action 1 – Learning Mobility of individuals – youth EVS – Rounds 1 and 2

- Grant support for linguistic support can be claimed only for volunteers for a mobility duration abroad of minimum two months.
- 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.

Key Action 1 – Learning Mobility of individuals – youth EVS – Round 3

Online Assessment

- Linguistic assessment licenses are provided for learners undertaking a mobility period abroad for a minimum period of two months.
- The licences shall be distributed to the participants from all the beneficiaries. The co-beneficiaries shall ensure that the use of and reporting on the licences are in line with the requirements and shall provide the coordinator with all necessary information in this regard.
- The beneficiaries shall distribute the linguistic assessment licences to participants as of their selection for the mobility activity abroad. Participants who are native speakers of the main language of work or instruction abroad are not subject to this linguistic assessment.
- The beneficiaries shall ensure that the mobility participants take part in the online assessment before and at the end of their mobility period

Online language courses

- The licences shall be distributed among the participants from all the beneficiaries according to their needs. The co-beneficiaries shall ensure that the use of and reporting on the licences are in line with the requirements and shall provide the coordinator with all necessary information in this regard.
- Online language course licences must be used in the period between the linguistic assessments at the start and end of the mobility activity of the participants concerned. Participants must have taken an online linguistic assessment before they can be awarded a licence for participating in an online language course.
- 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.
- To maximise the online linguistic support, the unused licences shall be returned to the National Agency.

All licences

- The beneficiaries shall act in line with the Technical instructions for the use of the EU online linguistic support available on the NA website.
- The coordinator shall report on the number of used assessment and language course licences in the Mobility Tool. In case of unused or non-allocated licences, the NA may decide to take this into account for the allocation of the number of licences awarded to the beneficiaries in the subsequent years and selection rounds.

6. Course fees

Key Action 1 – Learning Mobility of individuals –youth

- The coordinator shall report in the Mobility Tool for whether additional grant support for special needs support 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 actual amount of related additional costs incurred.

7. Exceptional costs

Key Action 1 – Learning Mobility of individuals – youth
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- 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 actual 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

Key Action 1 – Learning Mobility of individuals – youth
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- 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;
 - 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 action even if all activities reported were eligible and actually took place.
- **For EVS 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 beneficiary, the NA may in addition or alternatively require the beneficiary to develop and implement an action plan within an agreed timeframe to ensure respect of the applicable requirements. If the beneficiary does not implement the action plan satisfactorily by the due date, the NA may withdraw the accreditation of the beneficiaries concerned.
- The final report will be assessed in conjunction with the reports from the mobility participants, using a common set of quality criteria focusing on:

For non-accredited organisations

- 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 respective beneficiary and participant following the templates provided in Annex IV of the Agreement.

for EVS accredited organisations:

- The extent to which the action was implemented in line with the approved grant application
 - The extent to which the action was implemented in respect of the quality and compliance requirements set out in the EVS charter.
 - 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 templates provided in Annex IV of the Agreement.
- A grant reduction based on poor, partial or late implementation will be applied to the final amount of eligible expenses 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.

III. Rates applicable for contributions to unit costs

Key Action 1 – Learning Mobility

1. Travel

For staff mobility in youth; for mobility of youth workers and EVS in the youth field

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..

For youth exchanges

For travel distances between 10 and 99KM: 20 EUR per participant
For travel distances between 100 and 499 KM: 80 EUR per participant
For travel distances between 500 and 1999 KM: 170 EUR per participant
For travel distances between 2000 and 2999 KM: 270 EUR per participant
For travel distances between 3000 and 3999 KM: 400 EUR per participant
For travel distances between 4000 and 7999 KM: 620 EUR per participant
For travel distances of 8000 KM or more: 830 EUR per participant

Nota bene: the travel distance represents a single way distance from the place of origin to the venue, whereas the amount covers the contribution to the return travel to and from the venue.

2. Individual support

For youth – EVS pocket money

Destination country	European Voluntary Service	
	EVS lasting less than 2 months	EVS lasting 2 to 12 months
	Amount per day in Euro	Amount per month in Euro
	A5.4	A5.5
Belgium	4	110
Bulgaria	3	70
Czech Republic	4	90
Denmark	5	145
Germany	4	110
Estonia	3	85
Ireland	5	125
Greece	4	100
Spain	4	105
France	5	115
Croatia	4	90
Italy	4	115
Cyprus	4	110
Latvia	3	80
Lithuania	3	80
Luxembourg	4	110
Hungary	4	90
Malta	4	110
Netherlands	4	110
Austria	4	115
Poland	3	85
Portugal	4	100
Romania	2	60
Slovenia	3	85
Slovakia	4	95
Finland	4	125
Sweden	4	115
United Kingdom	5	140
former Yugoslav Republic of Macedonia	2	60
Iceland	5	135
Liechtenstein	5	120

Norway	5	135
Switzerland	5	130
Turkey	3	80
Partner Country	2	55

3. Organisational support

For youth worker mobility

Nota bene: The grant for organisational support will be calculated as an amount per day per participant up to maximum 1100 euro per participant regardless of the actual mobility duration.

Destination country	Youth worker mobility
	Amount per day in Euro
	A5.6
Belgium	65
Bulgaria	53
Czech Republic	54
Denmark	72
Germany	58
Estonia	56
Ireland	74
Greece	71
Spain	61
France	66
Croatia	62
Italy	66
Cyprus	58
Latvia	59
Lithuania	58
Luxembourg	66
Hungary	55
Malta	65
Netherlands	69
Austria	61
Poland	59
Portugal	65
Romania	54

Slovenia	60
Slovakia	60
Finland	71
Sweden	70
United Kingdom	76
former Yugoslav Republic of Macedonia	45
Iceland	71
Liechtenstein	74
Norway	74
Switzerland	71
Turkey	54
Partner Country	48

For youth EVS

Destination country	European Voluntary Service	
	EVS lasting less than 2 months	EVS lasting 2 to 12 months
	Amount per day in Euro	Amount per month in Euro
	A5.2	A5.3
Belgium	20	590
Bulgaria	17	500
Czech Republic	17	490
Denmark	21	630
Germany	18	520
Estonia	18	520
Ireland	21	610
Greece	21	610
Spain	18	530
France	19	570
Croatia	19	570
Italy	21	610
Cyprus	21	610
Latvia	19	550
Lithuania	18	540
Luxembourg	21	610
Hungary	17	510
Malta	20	600
Netherlands	21	620

Austria	18	540
Poland	18	540
Portugal	20	600
Romania	17	500
Slovenia	20	580
Slovakia	19	550
Finland	21	630
Sweden	21	630
United Kingdom	21	630
former Yugoslav Republic of Macedonia	15	440
Iceland	21	610
Liechtenstein	21	610
Norway	21	630
Switzerland	21	620
Turkey	17	500
Partner Country	15	440

For youth exchanges

Destination country	Youth exchanges
	Amount per day in Euro
	A5.1
Belgium	37
Bulgaria	32
Czech Republic	32
Denmark	40
Germany	33
Estonia	33
Ireland	39
Greece	38
Spain	34
France	37
Croatia	35
Italy	39
Cyprus	32
Latvia	34
Lithuania	34
Luxembourg	36
Hungary	33

Malta	37
Netherlands	39
Austria	39
Poland	34
Portugal	37
Romania	32
Slovenia	34
Slovakia	35
Finland	39
Sweden	39
United Kingdom	40
former Yugoslav Republic of Macedonia	28
Iceland	39
Liechtenstein	39
Norway	40
Switzerland	39
Turkey	32
Partner Country	29

4. Linguistic support

For EVS mobility only

150 EUR per participant

5. Course fees

n/a

IV. Provision of supporting documents

In accordance with Article II.27, 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 EVS 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.

Key Action 1- youth

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 EVS only: Compliance with the EVS charter	Final report Supporting documents specified in Article II.16.2 Recording of Project expense in beneficiary accounts
EVS only: 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 EVS 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 EVS only: Compliance with the EVS charter	Final report Supporting documents specified in Article II.16.2 Recording of Project expense in beneficiary accounts
EVS only: 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 EVS charter	Final report Supporting documents specified in Article II.16.2 Recording of Project expense in beneficiary

Budget category	Final report check	Desk check	On-the-spot check during action	System check	On-the spot check after action
					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