

ANNEX III – FINANCIAL and CONTRACTUAL RULES

For multibeneficiary grant agreements this Annex covers:

- Key Actions 1, 2 and 3 - youth
- Key Action 1 – national consortia in vocational education and training, higher education, adult education and school education
- Key Action 2 – Strategic Partnerships in all fields [except school-to-school projects]

I. RULES APPLICABLE TO BUDGET CATEGORIES BASED ON UNIT CONTRIBUTIONS

I.1 Conditions for eligibility of unit contributions

Where the grant takes the form of a unit contribution, the number of units must comply with the following conditions:

- (a) the units must be actually used or produced in the period set out in Article I.2.2 of the Special Conditions;
- (b) the units must be necessary for implementing the Project or produced by it;
- (c) the number of units must be identifiable and verifiable, in particular supported by records and documentation specified in this annex.

I.2 Calculation and supporting documents for unit contributions

[Key Action 1 – Learning Mobility of individuals:

A. Travel

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 beneficiaries concerned must provide the reason for this difference.

In case no travel took place or it was funded from other EU 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 beneficiaries must report

that situation accordingly in Mobility Tool+ for each mobility concerned. In this case, no grant support for travel will be awarded.]

[Key Action 1 – Learning Mobility of individuals –VET, AE, SE, HE, Youth:

- (a) Calculation of the grant amount for travel costs **[For HE between Programme Countries** for staff]: the grant amount is calculated by multiplying the number of **[For HE between Programme and Partner Countries:** inbound and outbound] participants per distance band, **[For VET, AE, SE, Youth:** including accompanying persons], by the unit contribution applicable to the distance band concerned, as specified in Annex IV of the Agreement. The unit contribution per distance band represents the grant amount for a return travel between the place of departure and the place of arrival.

[For HE between Programme Countries: For student mobility, unit contributions for travel between Programme Countries are applicable for sending institutions from outermost Programme countries and regions (outermost regions, Cyprus, Iceland, Malta), and Overseas Countries and Territories.]

For the establishment of the distance band applicable, the beneficiaries concerned must 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.

The beneficiaries will calculate in Mobility Tool+ the grant amounts for travel based on the applicable unit contribution rates.

- (b) Triggering event: the event that conditions the entitlement to the grant is that the participant has actually undertaken the activity.]

[Key Action 1 – Learning Mobility of individuals –VET, AE, SE, HE, Youth:

- (c) Supporting documents **[For HE:** for staff]: Proof of attendance of the activity in the form of a declaration signed by the receiving organisation specifying the name of the participant, the purpose of the activity, as well as its starting and end date.]

[Key Action 1- HE student mobility between Programme Countries (applicable for sending institutions from outermost countries and regions and Overseas Countries and Territories) and HE between Programme and Partner Countries (applicable to all contracts):

- (c) Supporting documents for students: Documentary evidence issued by the receiving organisation and specifying:
- the name of the student,

- the start and end date of the mobility activity in the following format:
 - Transcript of Records (or statement attached to it) in the case of mobility for studies
 - Traineeship Certificate (or statement attached to it) in the case of mobility for traineeships.]

[Key Action 1 –VET:

(d) Reporting:

In case of Advance Planning Visits to hosting partners where no ErasmusPro activities were organised as a result, the beneficiary shall submit a justification to the National Agency explaining the reasons for not implementing ErasmusPro activities with this hosting partner. As derogation from Article III of this Annex, the National Agency may approve such a request based on this justification.

[Key Action 1 –YOUTH:

(d) Reporting:

In case of Advance Planning Visits that did not lead to a Youth Exchange activity, the beneficiary shall submit a justification to the National Agency explaining the reasons for not implementing the Youth Exchange. As derogation from Article III of this Annex, the National Agency may approve such a request based on this justification.

B. Individual support

[Key Action 1 –AE, SE, VET, HE:

- (a) Calculation of the grant amount [For HE; for students]: the grant amount is calculated by multiplying the number of days/months per [For AE, SE, VET; participant] [For HE Student Mobility: student], [For AE, SE, VET; including accompanying persons], by the unit contribution applicable per day/month for the receiving country concerned as specified in Annex IV of the Agreement.] [For AE, SE, VET: One travel day before the activity and one travel day following the activity can be included for the calculation of individual support if relevant.]

[For HE: In the case of incomplete months for long-term mobilities, the grant amount is calculated by multiplying the number of days in the incomplete month by 1/30 of the unit contribution per month.]

[For HE student mobility between Programme Countries: NA to adapt this clause depending on whether or not a provision for top-up is imposed by the NA/authorised to HEIs for participants from a disadvantaged background] In the case of higher

education student mobility for traineeships, the student must receive a top-up for individual support. [NA to select if applicable: Students from a disadvantaged background participating in mobility for studies must receive a top-up for individual support when they fulfil the eligibility criteria set at national level as specified [NA to complete link to website specifying national criteria]. The two types of top-up are mutually exclusive. [NA to select if they have set the level of traineeship top-up lower than the level of top-up for students from a disadvantaged background: However, students from a disadvantaged background participating in mobility for traineeships must receive the top-up for students from a disadvantaged background instead of the top-up for traineeships, in case the top-up for traineeships is lower.]

[For HE student mobility between Programme and Partner Countries – NA to include this clause if there is an opt-in for the provision of top-ups for students from disadvantaged backgrounds: Students from a disadvantaged background participating in mobility for studies and/or for traineeships must receive a top-up for individual support when they fulfil the eligibility criteria set at national level as specified [NA to complete link to website specifying national criteria:]. Once the participants have been selected and in order to allocate this top-up, the Beneficiary may (a) use available individual support funds for cooperation with that country, (b) do a budget transfer according to article I.3.3 or (c) submit a funding request to the NA to receive additional funds for cooperation with that Partner Country according to section V of the present annex on grant modifications. This top up is not applicable to students with special needs who will receive additional support according to section “II.2. Calculation of actual cost”.

[Key Action 1 – HE student mobility:

Start and end dates will be counted as follows:

- The start date should be the first day that the student needs to be present at the receiving organisation (first course/first day at work/first day of welcoming event or language and intercultural courses).
- The end date should be the last day the student needs to be present at the receiving organisation (last day of the exam period/course/work/mandatory sitting period).]

[Key Action 1 – HE staff mobility:

- (a) Calculation of the grant amount for staff: the grant amount is calculated by multiplying the number of days per participant by the unit contribution applicable per day for the receiving country concerned as specified in Annex IV of the Agreement.

One travel day before the activity and one travel day following the activity can be included for the calculation of individual support if relevant.]

[Key Action 1 –HE:

Changes in the period of stay for students and staff:

- If the expected period of stay is longer than the one indicated in the grant agreement, the beneficiaries may:
 - Either amend the grant agreement during the mobility period to take into account the longer duration, provided that the remaining grant amount allows it.
 - Or agree with the participant during the mobility period that the additional number of days will be considered as a period of “zero-grant” (non-funded duration).
 - The grant amount cannot be increased after the mobility is finished.
- If the confirmed period of stay is longer than the one indicated in the grant agreement, the additional days are to be considered a period of "zero-grant".
- For student mobility: Without prejudice of the respect of the minimum eligible duration, if the confirmed period of stay is shorter than the one indicated in the grant agreement, the beneficiary will act as follows:
 - If the difference between the confirmed period and the one indicated in the grant agreement is more than 5 days, the beneficiary must update this in Mobility Tool+ by indicating the confirmed period (i.e. the start date and end dates notified in the Transcript of Records or Traineeship Certificate) and the grant will be recalculated.
 - On the contrary, if the difference is 5 days or less, the beneficiary must maintain in Mobility Tool+ the period indicated in the grant agreement (i.e. the grant is not recalculated).]

[For ALL:

- In case of an interruption during the stay, the period of interruption will not be counted when calculating the individual support grant.

- In case of termination by the participant of the agreement with the beneficiary due to "force majeure", the participant must be entitled to receive the amount of the grant corresponding at least to the actual duration of the mobility period. Any remaining funds must be refunded, except if agreed differently with the beneficiary.
- In case of suspension by the participant of the grant agreement with the beneficiary due to "force majeure", the participant must 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].

[For ALL:

- (b) Triggering event: the event that conditions the entitlement to the grant is that the participant has actually undertaken the activity for the specified period].

[Key Action 1 – VET, AE, SE, HE:

- (c) Supporting documents **[For HE:** for staff]: Proof of attendance of the activity in the form of a declaration signed by the receiving organisation specifying the name of the participant, the purpose of the activity, as well as its starting and end date].

[Key Action 1 –HE:

- (c) Supporting documents for students: Documentary evidence issued by the receiving organisation and specifying:
 - the name of the student,
 - the confirmed start and end date of the mobility activity in the following format:
 - Transcript of Records (or statement (Certificate of Attendance) attached to it) in the case of mobility for studies.
 - Traineeship Certificate (or statement (Certificate of Attendance) attached to it) in the case of mobility for traineeships]

[Key Action 1 – VET, AE, HE, SE:

- (d) Reporting:
 - Participants in the mobility activities must report on this activity via an on-line questionnaire providing their feedback in terms of factual information and their appreciation of the activity period, as well as of its preparation and follow-up. **[For**

- HE:** Participants who fail to submit the report may be required to partially or fully reimburse the financial contribution received from Erasmus+ EU funds].
- **[For VET:** In case of Advance Planning Visits to hosting partners where no ErasmusPro activities were organised as a result, the beneficiary shall submit a justification to the National Agency explaining the reasons for not implementing ErasmusPro activities with this hosting partner. As derogation from Article III or this Annex, the National Agency may approve such a request based on this justification.]

C. Organisational support

[Key Action 1 – VET, AE, SE:

- (a) Calculation of the grant amount: the grant amount is calculated by multiplying the total number of participations in mobility activities by the unit contribution applicable as specified in Annex IV of the Agreement. Persons accompanying participants during their activity **[For VET:** and persons taking part in Advance Planning Visits] are not considered to be participants of mobility activities and are not considered for calculation of organisational support grant.]

[Key Action 1 – YOUTH:

- (a) Calculation of the grant amount: the grant amount is calculated by multiplying the number of days per participant by the unit contribution applicable per day for the receiving country concerned as specified in Annex IV of the Agreement. One travel day before the activity and one travel day following the activity can be included for the calculation of the organisational support if relevant.

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 contributions specified in Annex IV are reduced by 50%.]

[Key Action 1 – HE Mobility between Programme Countries:

- (a) Calculation of the grant amount: the grant amount is calculated by multiplying the total number of participations in mobility activities (i.e. regardless of whether the same participant will have undertaken one or more mobilities) by the unit contribution applicable as specified in Annex IV of the Agreement. The total number of participations considered for the calculation of organisational support includes all students and staff undertaking outbound mobility, including those with a zero-grant

from Erasmus+ EU funds for their entire mobility period, as well as invited staff from enterprises undertaking inbound mobility. The total number of persons considered for organisational support excludes persons accompanying participants at their activity.]

[Key Action 1 –HE Mobility between Programme and Partner Countries:

- (a) Calculation of the grant amount: the grant amount is calculated by multiplying the total number of participations in mobility activities (i.e. regardless of whether the same participant will have undertaken one or more mobilities) by the unit contribution applicable as specified in Annex IV of the Agreement. The total number of participations considered for the calculation of organisational support includes the number of students and staff undertaking inbound and outbound mobility registered in Annex II. The coordinator may request additional organisational support to the NA for participants with a zero-grant from Erasmus+ EU funds. The total number of persons considered for organisational support excludes persons accompanying participants at their activity and additional mobilities that may be organised by transferring funds between budget categories.]

[For ALL:

- (b) Triggering event: the event that conditions the entitlement to the grant is that the participant has actually undertaken the activity].

[Key Action 1 –VET, AE, SE, HE, Youth:

- (c) Supporting documents: Proof of attendance of the activity in the form of a declaration signed by the receiving organisation specifying the name of the participant, the purpose of the activity, as well as its starting and end date.]

[Key Action 1 –HE:

- (d) Reporting:
- There is a margin of tolerance of 10%, meaning that the organisational support grant must not be reduced if the total number of student and staff mobilities is lower than the number of mobilities specified in Annex II of the Agreement by 10% or less.
 - At final report stage, if the number of mobilities implemented is higher than the number specified in Annex II, the grant amount for organisational support will be limited to the maximum amount specified in Annex II.]

[Key Action 1 – YOUTH:

(d) Reporting:

- [For Youth Exchanges and Youth Workers: The coordinator must report in Mobility Tool+ on all mobilities realised under the project, including the ones from the host country.]
- [For Youth Workers: Participants in the activities should report on the activities via an on-line questionnaire providing their feedback on factual and qualitative elements of the activity period, as well as of its preparation and follow-up.]
- [For Youth Exchanges: Group leaders in the activities should report on the activities via an on-line questionnaire providing their feedback on factual and qualitative elements of the activity period, as well as of its preparation and follow-up.]

[Key Action 1 – HE students mobility between Programme Countries and VET learners:

D. Online Linguistic Support (OLS)

[Only applicable for mobilities for which the main language of instruction or work is Bulgarian, Croatian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Lithuanian, Polish, Portuguese, Romanian, Slovak, Slovenian, Spanish or Swedish (or additional languages once they become available in the Online Linguistic Support (OLS) tool), with the exception of native speakers]

OLS language assessments

- Language assessment licenses are provided for participants undertaking a mobility period for a minimum period of [For HE: two months] [For VET: nineteen days excluding travel].
- The licences must be distributed to the participants from the sending institution. The beneficiary must ensure the uptake of the licences and make every effort to ensure that all the allocated licences are used by the selected participants.
- The beneficiaries must support the uptake of licences and must provide the coordinator with all necessary information in this regard.
- The beneficiaries must distribute the language assessment licences to participants after their selection for the mobility activity.

- The beneficiaries must ensure that mobility participants take the first OLS language assessment before their mobility period and the second OLS language assessment at the end of their mobility period. [For HE: The completion of the online language assessment before departure is a pre-requisite for the mobility, except in duly justified cases.]
- 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 to follow an OLS language course. Licences for OLS language courses must be awarded to all participants willing to follow the course and according to the participant's linguistic needs.
- Licences must be distributed among the participants from the sending institution according to their needs. All participants having taken the language assessment have the opportunity to follow a language course, unless the language in question is Irish Gaelic or Maltese. The beneficiaries must support the uptake of licences and must provide the coordinator with all the necessary information in this regard.
- Mobility participants with a level of B2 or higher at the first language assessment in their main language of instruction or work have the opportunity to follow an OLS language course either in that language or in the local language of the country, provided it is available in the OLS. It is up to the sending institution or the coordinating organisation to indicate this choice in the OLS.
- OLS language course licences must be used in the period between the OLS first and second language assessments, before and during the mobility activity of the participants concerned.
- The beneficiaries must monitor the use of licences on the basis of the information provided by the service provider.
- The beneficiaries must make every effort to ensure that all the allocated licences are actively used by the selected participants.

All licences

- Mobility participants commit themselves by signing the individual mobility grant agreement to complete both OLS language assessments (before and at the end of the mobility period) and to follow the OLS language course, if awarded.

- The beneficiaries must act in line with the guidelines for the use of the OLS provided by the service provider.
- The beneficiaries must report on the number of used language assessment and language course licences in the [For HE: interim and] final beneficiary report.
- In case of unused or non-allocated licences at the time of the [For HE: interim and] final beneficiary 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].

[Key Action 1 –VET:

D. Linguistic support (only for languages not covered by OLS)

- (a) Calculation of the grant amount: the grant amount is calculated by multiplying the total number of learners receiving linguistic support by the unit contribution as specified in Annex IV of the Agreement.
- (b) Triggering event: the event that conditions the entitlement to the grant is that the participant has actually undertaken language preparation in the language of instruction of work.
- (c) Supporting documents:
 - proof of attendance of courses in the form of a declaration signed by the course provider, specifying the name of the participant, the language taught, the format and duration of the linguistic support provided, or
 - invoice for the purchase of learning materials, specifying the language concerned, the name and address of the body issuing the invoice, the amount and currency, and the date of the invoice, or
 - in case the linguistic support is provided directly by the beneficiary: a declaration signed and dated by the participant, specifying the name of the participant, the language taught, the format and duration of the linguistic support received.]

[Key Action 1 - AE, SE:

D. Course fees

- (a) Calculation of the grant amount: the grant amount is calculated by multiplying the total number of days per course by the unit contribution applicable as specified in Annex IV of the Agreement. The beneficiaries must report in the Mobility Tool+ for each participant whether or not the training took the form of enrolment in a course

for which a course fee had to be paid and must indicate the start and end date of the course concerned. Only the actual days during which the course takes place are considered for the calculation of the grant support for course fees.

- (b) Triggering event: the event that conditions the entitlement to the grant is that the participant has participated in a structured course requiring the payment of a course fee.
- (c) Supporting documents: proof of enrolment in the course and of payment of a course fee in the form of an invoice or other declaration issued and signed by the course provider specifying the name of the participant, the name of the course taken as well as the start and end date of the participant's participation in the course.

Key Action 2 – Strategic Partnerships:

A. Project management and implementation

- (a) Calculation of the grant amount: the grant amount is calculated by multiplying the total number of months of the project duration by the unit contribution applicable to the beneficiary, as specified in Annex IV of the Agreement. The beneficiaries must agree on the distribution of the amount between them depending on their respective workload and contribution to the project activities and results.
- (b) Triggering event: the event that conditions the entitlement to the grant is that the beneficiary implements the project activities and produces the project outputs to be covered from this budget category as applied for in the grant application and as approved by the National Agency.
- (c) Supporting documents: proof of activities undertaken and outputs produced will be provided in the form of a description of these activities and outputs in the final report. In addition, outputs produced must be uploaded by the coordinator in the Erasmus+ Project Results Platform and/or, depending on their nature, available for checks and audits at the premises of the beneficiaries.
- (d) Reporting: on behalf of the Project as a whole, the coordinator must report on the final distribution of funds and on undertaken activities and results.

B. Transnational project meetings

- (a) Calculation of the grant amount: the grant amount is calculated by multiplying the total number of participations by the unit contribution applicable, as specified in Annex IV of the Agreement.

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 must provide the reason for this difference.

- (b) Triggering event: the event that conditions the entitlement to the grant is that the participant has actually participated in the transnational project meeting.
- (c) Supporting documents:
- Travel: Proof of attendance of the activity in the form of an attendance list or individual attendance certificates signed by the receiving organisation specifying the name of the participant, the purpose of the activity, as well as its starting and end date;
 - In case of travel from a place different than that where the sending organisation is located and/or travel to a place different than that where the receiving organisation is located which leads to a change of distance band, the actual travel itinerary must be supported with travel tickets or other invoices specifying the place of departure and the place of arrival.
 - Proof of attendance of the transnational project meeting in the form of a participants list signed by the participants and the receiving organisation specifying the name, date and place of the transnational project meeting, and for each participant: name and signature of the person, name and address of the sending organisation of the person;
 - Detailed agenda and any documents used or distributed at the transnational project meeting.
- (d) Reporting:
- The coordinator must report on the venue of the meeting, the date and the number of participants.
 - In all cases, the beneficiaries must 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.

C. Intellectual outputs

- (a) Calculation of the grant amount: the grant amount is calculated by multiplying the number of days of work performed by the staff of the beneficiaries by the unit contribution applicable per day for the category of staff for the country in which the beneficiary concerned is established, as specified in Annex IV of the Agreement. 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.

- (b) Triggering event: the event that conditions the entitlement to the grant is that the intellectual output has been produced and that it is of an acceptable quality level, as determined by the evaluation of the NA.
- (c) Supporting documents:
- proof of the intellectual output produced, which must be uploaded in the Erasmus+ Project Results Platform and/or, depending on its nature, available for checks and audits at the premises of the beneficiaries;
 - proof of the staff time invested in the production of the intellectual output in the form of a time sheet per person, identifying the name of the person, the category of staff in terms of the 4 categories specified in Annex IV, the dates and the total number of days of work of the person for the production of the intellectual output.
 - proof of the nature of the relationship between the person and the beneficiary concerned (such as type of employment contract, voluntary work, SME ownership, etc.), as registered in the official records of the beneficiary. In all cases, the beneficiaries must be able to demonstrate the formal link with the person concerned, whether he/she is involved in the Project on a professional or voluntary basis. Persons 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.
- (d) Reporting:
- On behalf of the Project as a whole, the coordinator must report on the activities undertaken and results produced. The coordinator must include information on the start and end date and on the number of days of work per category of staff for each of the beneficiaries cooperating directly on the development of intellectual outputs.

D. Multiplier events

- (a) Calculation of the grant amount: the grant amount is calculated by multiplying the number of participants from organisations other than the beneficiary, the associated partners hosting a multiplier event and other project partner organisations as

specified in the Agreement by the unit contribution applicable per participant, as specified in Annex IV of the Agreement.

- (b) Triggering event: the event that conditions the entitlement to the grant is that the multiplier event has taken place and that it is of an acceptable quality level, as determined by the evaluation of the NA.
- (c) Supporting documents:
 - Proof of attendance of the multiplier event in the form of a participants list signed by the participants and the receiving organisation, specifying the name, date and place of the multiplier event, and for each participant: name and signature of the person, name and address of the sending organisation of the person (if applicable);
 - Detailed agenda and any documents used or distributed at the multiplier event.
- (d) Reporting:
 - On behalf of the Project as a whole, the coordinator must report on the description of the multiplier event, the intellectual outputs covered, the leading and participating organisations, the venue of the meeting and the numbers of local and international participants
 - 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 must determine to which extent each of the related Multiplier events is eligible for grant support.

E. Learning, teaching and training activities

- (a) Calculation of the grant amount: the grant amount takes the form of a unit contribution towards the travel, individual support and linguistic support. It is calculated as follows:
 - Travel: the grant amount is calculated by multiplying the number of participants by the unit contribution applicable to the distance band for the travel as specified in Annex IV of the Agreement; for the establishment of the distance band applicable, the beneficiaries must use the on-line distance calculator available on the Commission's website at http://ec.europa.eu/programmes/erasmus-plus/tools/distance_en.htm.
 - Individual support: the grant amount is calculated by multiplying the number of days/months per participant, including accompanying persons staying up to 60 days, by the unit contribution applicable per day/month for the type of

participant and for the receiving country concerned, as specified in Annex IV of the Agreement. In the case of incomplete months for activities exceeding 2 months, the grant amount is calculated by multiplying the number of days of the incomplete month by 1/30 of the unit contribution per month. If necessary, the beneficiary may add one day for travel directly before the first day of the activity and one day for travel directly following the last day of the activity; these extra days for travel will be considered for the calculation of the individual support.

- Linguistic support: the grant amount is calculated by multiplying the total number of participants receiving linguistic support by the unit contribution applicable, as specified in Annex IV of the Agreement.
- Support to participants in 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 10 km following the online distance band calculator.
- In all cases, the beneficiaries must 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: External experts – invited staff from HEIs not participating in the partnership, from companies or other associations – can also participate in Intensive Study Programmes.] [For Youth: However, such formal link is not required for young people participating in blended mobility and youth workers participating in short-term staff training events.]

(b) Triggering event:

- Travel costs: the event that conditions the entitlement to the grant is that the participant has actually undertaken the activity.
- Individual support: the event that conditions the entitlement to the grant is that the participant has actually undertaken the activity.
- Linguistic support: the triggering event for the entitlement to the grant is that the participant has undertaken an activity exceeding 2 months and that the person has actually undertaken language preparation in the language of instruction or of work.

(c) Supporting documents:

- Travel: Proof of attendance of the activity in the form of an attendance list or individual attendance certificates signed by the receiving organisation and specifying the names of the participants, the purpose of the activity, as well as its starting and end date;
- Individual support: Proof of attendance of the activity in the form of an attendance list or individual attendance certificates signed by the receiving organisation specifying the name of the participant, the purpose of the activity, as well as its start and end date;
- Linguistic support
 - Proof of attendance of courses in the form of a declaration signed by the course provider, specifying the name of the participant, the language taught, the format and duration of the linguistic support provided, or
 - Invoice for the purchase of learning materials, specifying the language concerned, the name and address of the body issuing the invoice, the amount and currency, and the date of the invoice, or
 - In case the linguistic support is provided directly by the beneficiary: a declaration signed and dated by the participant, specifying the name of the participant, the language taught, the format and duration of the linguistic support received.

(d) Reporting:

The coordinator must report on the venue of all learning, teaching and training activities, the date and the number of participants.

[Key Action 3 – Youth Dialogue projects:

A. Travel

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 beneficiaries concerned must provide the reason for this difference.

In case no travel took place or it was funded from other EU 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 beneficiaries must report that situation accordingly in Mobility Tool+ for each mobility concerned. In this case, no grant support for travel will be awarded.]

- (a) Calculation of the grant amount for travel costs: the grant amount is calculated by multiplying the number of participants per distance band, including accompanying persons, by the unit contribution applicable to the distance band concerned, as specified in Annex IV of the Agreement. The unit contribution per distance band represents the grant amount for a return travel between the place of departure and the place of arrival.

For the establishment of the distance band applicable, the beneficiaries must 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.

The beneficiaries will calculate in Mobility Tool+ the grant amounts for travel based on the applicable unit contribution rates.

- (b) Triggering event: the event that conditions the entitlement to the grant is that the participant has actually undertaken the activity.
- (c) Supporting documents:
- Proof of attendance of the activity in the form of a declaration signed by the participant and the receiving organisation specifying the name of the participant, the purpose of the activity, as well as its starting and end date.]

B. Organisational support

- (a) Calculation of the grant amount: the grant amount is calculated by multiplying the number of days per participant by the unit contribution applicable per day for the receiving country concerned as specified in Annex IV of the Agreement. One travel day before the activity and one travel day following the activity can be included for the calculation of the organisational support if relevant.

- (b) Triggering event: the event that conditions the entitlement to the grant is that the participant has actually undertaken the activity.

- (c) Supporting documents:

Proof of attendance of the activity in the form of a declaration signed by the participant and the receiving organisation specifying the name of the participant, the purpose of the activity, as well as its starting and end date.]

- (d) Reporting:

The beneficiaries must report in Mobility Tool+ on all mobilities realised under the project.]

II. RULES APPLICABLE FOR THE BUDGET CATEGORIES BASED ON REIMBURSEMENT OF ACTUAL INCURRED COSTS

II.1. Conditions for the reimbursement of actual costs

Where the grant takes the form of a reimbursement of actual costs, the following conditions must apply:

- (a) they are incurred by the beneficiaries;
- (b) they are incurred in the period set out in Article I.2.2.;
- (c) they are indicated in the estimated budget set out in Annex II or eligible following budget transfers in accordance with Article I.3.3;
- (d) they are incurred in connection with the Project as described in Annex II and are necessary for its implementation;
- (e) they are identifiable and verifiable, in particular are recorded in the beneficiary's accounting records and determined according to the applicable accounting standards of the country where the beneficiary is established and with the beneficiary's usual cost accounting practices;
- (f) they comply with the requirements of applicable tax and social legislation;
- (g) they are reasonable, justified, and comply with the principle of sound financial management, in particular regarding economy and efficiency;
- (h) they are not covered by a unit contribution as specified in Section I of this Annex.

II.2. Calculation of actual cost

[Key Action 1 – SE, VET, AE, HE, YOUTH:

A. Special needs support

- (a) Calculation of the grant amount: the grant is a reimbursement of **[For HE: up to]** 100% of the eligible costs actually incurred.
- (b) Eligible costs: costs directly related to participants with special needs and accompanying persons (including costs related to travel and subsistence, if justified), as long as a unit contribution for these participants is not requested through budget categories "travel" and **[For SE, VET, AE, HE: "individual support"]** / **[For Youth: "organisational support"]**) and that are additional to costs supported by a unit contribution as specified in Section I of this Annex.

[For HE between Programme Countries and HE between Programme and Partner countries: Funds for special needs support, once the participants have been selected, may be made available in two ways. The beneficiary may either submit a funding request to the NA or do a budget transfer according to article I.3.3.]

- (c) Supporting documents: invoices of the related costs incurred, specifying the name and address of the body issuing the invoice, the amount and currency, and the date of the invoice.
- (d) Reporting:
 - The beneficiaries must report in Mobility Tool+ whether additional grant for special needs support [For SE, VET, AE, Youth: or an accompanying person] was used for any of the participants with special needs and/or accompanying person.
 - In such case, the beneficiaries must report in Mobility Tool+ the type of additional expenses as well as the real amount of related costs incurred.

[Key Action 1 – SE, AE, HE between Programme Countries:

B. Exceptional costs

- (a) Calculation of the grant amount: the grant is a reimbursement of 75% of the eligible costs actually incurred for the financial guarantee, and of 80% of the eligible costs for expensive travel costs of eligible participants.
- (b) Eligible costs:
 - Costs relating to a pre-financing guarantee lodged by the beneficiary where such guarantee is required by the NA, as specified in Article I.4.2 of the Agreement.
 - Costs of travel in the most economical but also effective way for eligible participants for which the standard funding rule does not cover at least 70% of the eligible costs. [For HE between Programme Countries: This funding can only be awarded to students and to staff if they are eligible for the standard travel grant as specified in Article I.2.A]. The exceptional costs for expensive travel replace the standard travel grant.
 - [For HE between Programme Countries: Funds for exceptional costs support for the financial guarantee or for expensive travel costs, once the participants have been selected, may be made available in two ways. The beneficiary may either submit a funding request to the NA or do a budget transfer according to article I.3.3.]
- (c) Supporting documents:

- proof of the cost of the financial guarantee issued by the body providing the guarantee to the beneficiary, specifying the name and address of the body issuing the financial guarantee, the amount and currency of the cost of the guarantee, and providing the date and signature of the legal representative of the body issuing the guarantee.
- In the case of travel costs: proof of payment of the related costs on the basis of invoices specifying the name and address of the body issuing the invoice, the amount and currency, and the date of the invoice and the travel route.]

[Key Action 1 - HE between Programme and Partner Countries

B. Exceptional costs

- (a) Calculation of the grant amount: the grant is a reimbursement of 75% of the eligible costs actually incurred for the financial guarantee.
- (b) Eligible costs: costs relating to a pre-financing guarantee lodged by the beneficiary where such guarantee is required by the NA, as specified in Article I.4.2 of the Agreement.
- (c) Supporting documents: proof of the cost of the financial guarantee issued by the body providing the guarantee to the beneficiary, specifying the name and address of the body issuing the financial guarantee, the amount and currency of the cost of the guarantee, and providing the date and signature of the legal representative of the body issuing the guarantee.]

[Key Action 1 – VET

B. Exceptional costs

- (a) Calculation of the grant amount: the grant is a reimbursement of 75% of the eligible costs actually incurred for the financial guarantee, of 80% of the eligible costs for expensive travel costs of eligible participants, and of 100% of the eligible costs actually incurred for the participation of learners with fewer opportunities.
- (b) Eligible costs:
 - Costs that are indispensable to allow learners with fewer opportunities to participate in the project (excluding costs for travel and individual support for participants and accompanying persons) and that are additional to costs supported by a unit contribution as specified in Section I of this Annex.
 - Costs relating to a pre-financing guarantee lodged by the beneficiary where such guarantee is required by the NA, as specified in Article I.4.2 of the Agreement.

- Costs of travel in the most economical but also effective way for eligible participants for which the standard funding rule does not cover at least 70% of the eligible costs. The exceptional costs for expensive travel replace the standard travel grant.
- (c) Supporting documents:
- In the case of costs related to the participation of learners with fewer opportunities : invoices of the actual costs incurred, specifying the name and address of the body issuing the invoice, the amount and currency, and the date of the invoice.
 - In the case of a financial guarantee: proof of the cost of the financial guarantee issued by the body providing the guarantee to the beneficiary, specifying the name and address of the body issuing the financial guarantee, the amount and currency of the cost of the guarantee, and providing the date and signature of the legal representative of the body issuing the guarantee.
 - In the case of travel costs: proof of payment of the related costs on the basis of invoices specifying the name and address of the body issuing the invoice, the amount and currency, the date of the invoice and the travel route.]

[Key Action 1 –YOUTH (Youth Exchanges)

B. Exceptional costs

- (a) Calculation of the grant amount: the grant is a reimbursement of 75% of the eligible costs actually incurred for a financial guarantee, of 80% of the eligible costs for expensive travel costs of eligible participants and of 100% of the eligible costs actually incurred for the participation of young people with fewer opportunities, for visa related costs, residence permits, vaccinations and costs connected to board and lodging of participants during an Advance Planning Visit.
- (b) Eligible costs:
- Costs relating to a financial guarantee lodged by the beneficiary where such guarantee is required by the NA, as specified in Article I.4.2 of the Agreement;
 - Costs of travel in the most economical but also effective way for eligible participants for which the standard funding rule does not cover at least 70% . The exceptional costs for expensive travel replace the standard travel grant.
 - Costs related to visas, residence permits and vaccinations of participants in mobility activities;
 - Costs to support the participation of young people with fewer opportunities (excluding costs for travel and organisational support for participants and accompanying persons);

- Costs connected to board and lodging of participants during an Advance Planning Visit.
- (c) Supporting documents:
- In the case of a financial guarantee: proof of the cost of the financial guarantee issued by the body providing the guarantee to the beneficiary, specifying the name and address of the body issuing the financial guarantee, the amount and currency of the cost of the guarantee, and providing the date and signature of the legal representative of the body issuing the guarantee;
 - In the case of travel costs: proof of payment of the related costs on the basis of invoices specifying the name and address of the body issuing the invoice, the amount and currency, the date of the invoice and the travel route;
 - In the case of costs related to visas, residence permits, vaccinations: proof of payment on the basis of invoices specifying the name and address of the body issuing the invoice, the amount and currency, and the date of the invoice;
 - In the case of costs to support the participation of young people with fewer opportunities: proof of payment of the related costs on the basis of invoices specifying the name and address of the body issuing the invoice, the amount and currency, and the date of the invoice;
 - In the case of costs for lodging of participants in an Advance Planning Visit: proof of payment of lodging costs on the basis of an invoice specifying the name and address of the body issuing the invoice, the amount and currency, and the date of the invoice.

[Key Action 1 – YOUTH (Youth Workers mobility)]

B. Exceptional costs

- (a) Calculation of the grant amount: the grant is a reimbursement of 75% for a financial guarantee, of 80% of the eligible costs for expensive travel costs of eligible participants and of 100% of the eligible costs actually incurred for visas related costs, residence permits, vaccinations.
- (b) Eligible costs:
- Costs relating to a financial guarantee lodged by the beneficiary where such guarantee is required by the NA, as specified in Article I.4.2;
 - Costs of travel in the most economical but also effective way for eligible participants for which the standard funding rule does not cover at least 70%. The exceptional costs for expensive travel replace the standard travel grant.
 - Costs related to visas, residence permits and vaccinations of participants in mobility activities.

(c) Supporting documents:

- In the case of a financial guarantee: proof of the cost the financial guarantee issued by the body providing the guarantee to the beneficiary, specifying the name and address of the body issuing the financial guarantee, the amount and currency of the cost of the guarantee, and providing the date and signature of the legal representative of the body issuing the guarantee;
- In the case of travel costs: proof of payment of the related costs on the basis of invoices specifying the name and address of the body issuing the invoice, the amount and currency, the date of the invoice and the travel route;
- In the case of costs related to visas, residence permits, vaccinations: proof of payment on the basis of invoices specifying the name and address of the body issuing the invoice, the amount and currency, and the date of the invoice.

[For ALL except HE between Programme and Partner countries]

(d) Reporting:

- The beneficiary must report in Mobility Tool+ whether exceptional costs were incurred;
- In such case, the beneficiary must report in Mobility Tool+ the type of expenses as well as the real amount of related costs incurred.]

[For HE between Programme and Partner countries:

- (d) Reporting: The beneficiary must report in Mobility Tool+ the amount of exceptional costs actually incurred for the financial guarantee.]

[Key Action 2 –Strategic Partnerships]

A. Special needs support

- (a) Calculation of the grant amount: the grant is a reimbursement of 100% of the eligible costs actually incurred.
- (b) Eligible costs: costs directly related to participants with special needs and accompanying persons, including costs for subsistence of accompanying persons beyond the 60th day of stay, and that are additional to costs supported by a unit contribution as specified in Section I of this Annex.
- (c) Supporting documents: invoices of the actual costs incurred, specifying the name and address of the body issuing the invoice, the amount and currency, and the date of the invoice.

B. Exceptional costs

- (a) Calculation of the grant amount: the grant is a reimbursement of:
- 75% of the eligible costs actually incurred for subcontracting or purchase of goods and providing a financial guarantee,
 - and 80% of the eligible costs for expensive travel,
- with a maximum of € 50.000 per project excluding the costs of a financial guarantee if required by the Agreement.
- (b) Eligible costs:
- Sub-contracting: sub-contracting and purchase of goods and services in so far as applied for by the beneficiary and in so far as approved by the NA as specified in Annex II;
 - Financial guarantee: costs relating to a pre-financing guarantee lodged by the beneficiary where such guarantee is required by the NA, as specified in Article I.4.2 of the Agreement.
 - Costs of travel in the most economical but also effective way for eligible participants for which the standard funding rule does not cover at least 70% of the eligible costs. The exceptional costs for expensive travel replace the standard travel grant.
 - Cost related to the depreciation costs of equipment or other assets (new or second-hand) as recorded in the accounting statements of the beneficiary, provided that the asset has been purchased in accordance with Article II.10 and that it is written off in accordance with the international accounting standards and the usual accounting practices of the beneficiary. The costs of rental or lease of equipment or other assets are also eligible, provided that these costs do not exceed the depreciation costs of similar equipment or assets and are exclusive of any finance fee. 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.
- (c) Supporting documents:
- Sub-contracting: proof of payment of the related costs on the basis of invoices specifying the name and address of the body issuing the invoice, the amount and currency, and the date of the invoice.
 - Financial guarantee: proof of the cost the financial guarantee issued by the body providing the guarantee to the beneficiary, specifying the name and address of the body issuing the financial guarantee, the amount and currency of the cost of the

guarantee, and providing the date and signature of the legal representative of the body issuing the guarantee.

- Depreciations costs: proof of the purchase, rental or lease of the equipment, as recorded in the beneficiary's accounting statements, justifying that these costs correspond to the period set out in Article I.2.2 and the rate of actual use for the purposes of the Project may be taken into account;
- In the case of travel costs: proof of payment of the related costs on the basis of invoices specifying the name and address of the body issuing the invoice, the amount and currency, the date of the invoice and the travel route.]

[Key Action 3 – Youth Dialogue projects

A. Special needs support

- (a) Calculation of the grant amount: the grant is a reimbursement of 100% of the eligible costs actually incurred.
- (b) Eligible costs: costs directly related to participants with special needs and accompanying persons (including costs related to travel and subsistence, if justified and as long as a grant for these participants is not requested through budget categories "travel" and "organisational support") and that are additional to costs supported by a unit contribution as specified in Section I of this Annex.
- (c) Supporting documents: proof of payment of the related costs on the basis of invoices specifying the name and address of the body issuing the invoice, the amount and currency, and the date of the invoice.
- (d) Reporting:
 - The coordinator must report in Mobility Tool+ whether additional grant for special needs support was used for any of the participants with special needs and/or accompanying person;
 - In such case, the coordinator must report in Mobility Tool+ the type of additional expenses as well as the real amount of related costs incurred.

B. Exceptional costs

- (a) Calculation of the grant amount: the grant is a reimbursement of 75% for a financial guarantee, for costs connected to (online) consultations and opinion polls of young people and for dissemination activities, of 80% of the eligible costs for expensive travel costs of eligible participants, and of 100% of the eligible costs actually incurred for the additional costs directly related to participants with fewer opportunities and for costs related to visas, residence permits, vaccinations.
- (b) Eligible costs:

- Costs relating to a financial guarantee lodged by the beneficiary where such guarantee is required by the NA, as specified in Article I.4.2;
- Costs connected to (online) consultations and opinion polls of young people if necessary for the Project;
- Costs connected to dissemination and exploitation of results;
- Costs of travel in the most economical but also effective way for eligible participants for which the standard funding rule does not cover at least 70% of the eligible costs. The exceptional costs for expensive travel replace the standard travel grant
- Costs to support the participation of young people with fewer opportunities (excluding costs for travel and organisational support for participants and accompanying persons);
- Costs related to visa, residence permits and vaccinations of participants in mobility activities.

(c) Supporting documents:

- In the case of a financial guarantee: proof of the cost the financial guarantee issued by the body providing the guarantee to the beneficiary, specifying the name and address of the body issuing the financial guarantee, the amount and currency of the cost of the guarantee, and providing the date and signature of the legal representative of the body issuing the guarantee;
- In the case of costs connected to (online) consultations and opinion polls of young people: proof of payment of the costs incurred on the basis of an invoice specifying the name and address of the body issuing the invoice, the amount and currency, and the date of the invoice;
- In case of costs connected to dissemination and exploitation of results: proof of payment of the costs incurred on the basis of an invoice specifying the name and address of the body issuing the invoice, the amount and currency, and the date of the invoice;
- In the case of travel costs: proof of payment of the related costs on the basis of invoices specifying the name and address of the body issuing the invoice, the amount and currency, the date of the invoice and the travel route;
- In the case of costs to support the participation of young people with fewer opportunities: proof of payment of the related costs on the basis of invoices specifying the name and address of the body issuing the invoice, the amount and currency, and the date of the invoice;

- In the case of costs related to visa, residence permits and vaccinations: proof of payment of the related costs on the basis of invoices specifying the name and address of the body issuing the invoice, the amount and currency, and the date of the invoice.

(d) Reporting:

- The coordinator must report in Mobility Tool+ whether exceptional costs were incurred.
- In such case, the coordinator must report in Mobility Tool+ the type of additional expenses as well as the real amount of related costs incurred.]

III. CONDITIONS OF ELIGIBILITY OF PROJECT ACTIVITIES

- a) The beneficiaries must ensure that the activities of the project for which grant support was awarded are eligible in accordance with the rules set out in the Erasmus+ Programme Guide for each Key Action and each field.
- b) 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 must be declared ineligible by the NA and the grant amounts corresponding to the activities concerned must be reimbursed in full. The reimbursement must cover all budget categories for which a grant was awarded in relation to the activity that is declared ineligible.
- c) The eligible minimum duration of mobility activities specified in the Programme Guide is the minimum duration of the activity excluding time for travel.

IV. RULES AND CONDITIONS FOR GRANT REDUCTION FOR POOR, PARTIAL OR LATE IMPLEMENTATION

[Key Action 1 – ALL

- 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 (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 action even if all activities reported were eligible and actually took place.
- **[For HE, VET:** 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 in a satisfactory manner by the due date, the NA may **[For VET:** withdraw the accreditation]**[For HE:** recommend to the European Commission to withdraw the Erasmus Charter for Higher Education of the beneficiary.]]
- 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 ALL except HE]: For non-accredited organisations and for all youth projects:

- 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

[For HE/VET: For accredited organisations:

- The extent to which the action was implemented in line with the **[VET:** approved grant application]**[HE:** grant agreement].
- The extent to which the action was implemented in respect of the quality and compliance requirements set out in the **[HE:** Erasmus Charter for Higher Education and HE consortium accreditation] **[VET:** Erasmus+ VET Mobility

Charter] [For HE mobility between Programme and Partner Countries: and in their applicable inter-institutional agreement(s)].

- 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 V of the Agreement.
- 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.

[Key Action 2 – Strategic Partnerships

- 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: 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.

[Key Action 3 – Youth Dialogue projects:

- 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 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, 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 non-formal learning participative methods used and the involvement of young people during all the stages of the Project
 - The impact on participants and participating organisations
 - The quality of the practical arrangements, management and support modalities
 - The quality and scope of the dissemination activities undertaken
- A grant reduction based on poor, partial or late implementation may be applied to the total 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.]

V. GRANT MODIFICATIONS [FOR YOUTH: (NOT APPLICABLE)]

[For HE between Programme Countries:

(a) Grant modification due to redistribution of funds or additional funds being available

In the framework of redistribution of funds in higher education mobility between Programme Countries, where all beneficiaries are identified, or in the event of additional funds becoming available to the NA for (re)allocation to beneficiary institutions, the total maximum grant amount indicated in Article I.3.1 may be increased provided that the interim report shows a higher number or longer duration of outbound mobility activities (including invited staff from enterprises when applicable) than awarded. The criteria according to which the additional funds may be provided are the following: [NA to specify the criteria that will be used for redistribution.]]

When the interim report shows a lower number or shorter duration of mobility activities indicating that the Beneficiary will not be able to use fully the awarded grant, the total maximum grant amount indicated in Article I.3.1 may be decreased exceptionally with an amendment signed by the NA alone. The beneficiary will have 30 days to submit his/her comments.

(b) Grant increase for special needs support and exceptional costs

As there is no provision for requesting special needs support or exceptional costs at application stage in the field of higher education, the coordinator may apply for additional grant support once the participants have been selected. Such special needs support may be provided by the NA for participants whose individual physical, mental or health-related situation is such that his/her participation in the mobility activity would not be possible without extra financial support or in the case of exceptional costs as specified under Article II.2.B.

(c) Contractual modifications

In accordance with Article II.13 of Annex I of the Agreement, any modification of the grant as set out in Sections V. (a) and (b) above will take the form of an amendment to the Agreement.]

[KA1 - SE/VET/AE:

(a) 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 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 must not exceed the grant amount requested by the applicant in the initial grant application.

(b) Contractual modifications

In accordance with Article II.13 of Annex I of the Agreement, any modification of the grant as set out in Section V. (a) above will take the form of an amendment to the Agreement.]

[HE between Programme and Partner Countries:

(a) Grant modification due to redistribution of funds or additional funds being available

- In the framework of redistribution of funds or in the event of additional funds becoming available to the NA for (re)allocation to beneficiary institutions, the total maximum grant amount indicated in Article I.3.1 may be increased in accordance with the following conditions:
 - The beneficiaries have not been awarded the full grant requested under the main selection round due to the high demand and limited budget;
 - Mobilities with that Partner Country had already been requested in the application and had passed the initial quality assessment
 - On the basis of the information provided 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.
- When the interim report shows a lower number or shorter duration of mobility activities indicating that the Beneficiary will not be able to use fully the awarded grant, the total maximum grant amount indicated in Article I.3.1 may be decreased exceptionally with an amendment signed by the NA alone. The beneficiary will

have 30 days to submit his/her comments.

- The final grant amount awarded must not exceed the grant amount requested by the applicant in the initial grant application. The grant amount requested refers to the overall grant requested in the entire application, irrespective of the specific amounts requested per budget envelope.
- The final grant amount awarded in international credit mobility could exceptionally exceed the requested amount when the additional funds are requested to support participants with special needs.

(b) Grant increase for special needs

- As there is no provision for requesting special needs support at application stage in the field of higher education, the coordinator may apply for additional grant support once the participants have been selected. Such support may be provided by the NA for participants whose individual physical, mental or health-related situation is such that his/her participation in the mobility activity would not be possible without extra financial support.
- The final grant amount awarded in international credit mobility could exceptionally exceed the requested amount when these additional funds are requested to support participants with special needs.

(c) Contractual modifications

- In accordance with Article II.13 of Annex I of the Agreement,, any modification of the grant as set out in Sections V (a) and (b).above will take the form of an amendment to the Agreement.]

VI. CHECKS OF GRANT BENEFICIARIES AND PROVISION OF SUPPORTING DOCUMENTS

In accordance with Article II.27 of Annex I of the Agreement, the beneficiaries may be subject to checks and audits in relation to the Agreement [For HE mobility between Programme and Partner Countries; including both inbound and outbound mobility]. 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.

A final report check must be performed for all projects. In addition, the project may be subject to a further desk check or on-the-spot check if the project Agreement is included in the NA sample required by the European Commission or if the NA selected the Agreement for a targeted check based on its risk assessment.

For final report check and desk check, the coordinator must supply to the NA copies of supporting documents specified in the section I.2 (including supporting documents from the other beneficiaries) to the NA, unless the NA makes a request for originals to be delivered. The NA must return original supporting documents to the beneficiary upon its analysis thereof. If the beneficiary is legally not authorised to send original documents for final report or desk checks, the beneficiary concerned may send a copy of the supporting documents instead.

The beneficiaries may be requested by the NA to provide for any type of check, additional supporting documents or evidence that are typically required for another type of check, as specified in article II.27 of the General Conditions.

The different checks must include the following:

[Key Action 1 - all fields and Key Action 3 - Youth

a) Final report check

The final report check is undertaken at final report stage at the NA premises in order to establish the final grant amount to which the beneficiaries are entitled.

The coordinator must submit to the National Agency a final report through Mobility Tool+ which will include the following information on grant expenditure:

- Unit contributions consumed for budget categories:
 - Travel
 - [For all except Youth: Individual support]
 - Organisational support
 - [For SE/AE only: Course fees]
 - [For VET, HE between Programme Countries: Linguistic support]
- Actual costs incurred for budget category:
 - Special needs support
- Actual costs incurred and supporting documents specified in Section II of this Annex for budget category:
 - Exceptional costs

b) Desk check

The desk check is an in-depth check of supporting documents at the NA premises that may be conducted at or after the final report stage.

Upon request, the coordinator must submit to the National Agency the supporting documents for all budget categories.

c) **On-the-spot checks**

On-the-spot checks are performed by the NA at the premises of the beneficiaries or at any other relevant premise for the execution of the Project. During on-the-spot checks, the beneficiaries must make available for review by the National Agency original supporting documentation for all budget categories.

There are three types of possible on-the-spot checks:

- ***On-the-spot check during project implementation***

This check is undertaken during the implementation of the Project in order for the National Agency to verify directly the reality and eligibility of all project activities and participants, [For mobility between Programme and Partner Countries: and to establish compliance with the commitments undertaken as a result of the inter-institutional agreement (s)];

- ***On-the-spot check after completion of the project***

This check is undertaken after the end of the Project and usually after the final report check.

In addition to providing all supporting documentation, the beneficiaries must enable the National Agency access to the recording of project expense in the beneficiary accounts.

[Key Action 1 – HE, VET Youth

System check[For HE: The system check is performed to establish the beneficiary's compliance with the commitments undertaken as a result of the ECHE] [For HE mobility between Programme and Partner Countries: as well as the inter-institutional agreement(s)] [For VET, Youth: The system check is performed to establish the beneficiary's compliance with the implementation standards committed to in the framework of the Erasmus+ Programme [For VET:, including the VET Mobility Charter.]]The beneficiaries must enable National Agency to verify the reality and eligibility of all project activities and participants.]

[Key Action 2:

a) Final report check

The final report check is undertaken at final report stage at the NA premises in order to establish the final grant amount to which the beneficiaries are entitled.

The coordinator must submit to the National Agency a final report through Mobility Tool+ which will include the following information on grant expenditure:

- Unit contributions consumed for budget categories:
 - Project management and implementation
 - Transnational project meetings
 - [Strategic Partnerships for Innovation only: Intellectual outputs]
 - [Strategic Partnerships for Innovation only: Multiplier events]
 - Travel
 - Individual support
 - Linguistic support
- Actual costs incurred for budget category:
 - Special needs support
- Actual contributions incurred and supporting documents specified in Section II of this Annex for budget category:
 - Exceptional costs
- Project results, by uploading them in the Erasmus+ Project Results Platform.

b) Desk check

The desk check is an in-depth check of supporting documents at the NA premises that may be conducted at or after the final report stage.

Upon request, the coordinator must submit to the National Agency the supporting documents for all budget categories.

c) On-the-spot checks

On-the-spot checks are performed by the NA at the premises of the beneficiaries or at any other relevant premise for the execution of the Project. During on-the-spot checks, the beneficiaries must make available for review by the National Agency original supporting documentation as specified for final report and desk checks.

There are two types of possible on-the-spot checks:

- ***On-the-spot check during project implementation***

This check is undertaken during the implementation of the Project in order for the National Agency to verify directly the reality and eligibility of all project activities and participants.

- ***On-the-spot check after completion of the project***

This check is undertaken after the end of the Project and usually after the final report check.

In addition to providing all supporting documentation, the beneficiaries must enable the National Agency access to the recording of project expenses in the beneficiaries accounts.