

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 III.

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

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

II. REPORTING RULES

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

III. COMPLEMENTARY FINANCIAL AND CONTRACTUAL RULES

A. Eligible activities and expenses

Eligibility of mobility activities

- The beneficiary shall ensure that the mobility activities undertaken by individual participants are eligible in accordance with the rules set out in the Erasmus+ Programme Guide.
- Mobility activities undertaken that are not compliant with the rules set out in the Erasmus+ Programme Guide as complemented by the rules set out in this Annex will be considered ineligible. The grant amounts corresponding to the activities concerned shall be reimbursed in full by the beneficiary. The recovery shall cover all budget categories in relation to the mobility activity that is declared ineligible: these may be travel, individual support, organisational support, and, where applicable, linguistic support, special needs and exceptional costs.
- The eligible minimum duration of mobility activities specified in the Programme Guide is the minimum duration of the activity excluding time for travel.

Travel

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

Individual support

- The beneficiary shall document in Mobility Tool+ the start and end dates of the mobility activity abroad for each mobility activity for which grant support for individual support was awarded. For all mobility activities except student mobility: the beneficiary may add one day for travel before the first day of the activity abroad and one day for travel following the last day of the activity abroad if necessary; these extra days for travel will be considered for the calculation of the individual support.
- Mobility Tool+ will support the calculation of the grant amounts for individual support.
- Participants in the mobility activities shall report on this activity via an on-line questionnaire providing their feedback in terms of factual information and their appreciation of the activity period abroad, as well as of its preparation and follow-up. Participants who fail to submit the report may be required to partially or fully reimburse the financial contribution received from Erasmus+ EU funds.
- In case of termination by the participant of the agreement with the beneficiary due to "force majeure", i.e. an unforeseeable exceptional situation or event beyond the participant's control and not attributable to error or negligence on his/her part, the participant shall be entitled to receive the amount of the grant corresponding to the actual duration of the mobility period as defined in article 2.2 of the agreement between the beneficiary and the participant. Any remaining funds shall have to be refunded, except if agreed differently with the beneficiary.
- In case of suspension by the participant of the grant agreement with the beneficiary due to "force majeure", i.e. an unforeseeable exceptional situation or event beyond the participant's control and not attributable to error or negligence on his/her part, the participant shall be 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.

- In the case of Higher Education student mobility, the beneficiary shall report the following start and end dates in Mobility Tool+.
- The start date should be the first day that the student needs to be present at the receiving organisation. For example, this could be the start date of the first course/first day at work, a welcoming event organised by the receiving institution, or language and intercultural courses; this may include attending language courses organised or provided by other organisations than the receiving HEI if the sending HEI considers it as a relevant part of the mobility period abroad.
- The end date should be the last day the student needs to be present at the receiving organisation. For example, this could be the last day of the exam period/course/work/mandatory sitting period.
- The confirmed start and end dates of student mobility periods shall be provided in the Transcript of Records issued by the receiving institution in the case of mobility for studies and in the Traineeship Certificate in the case of mobility for traineeships. The beneficiary may attach a statement by the receiving institution or enterprise instead of including it in the Transcript of Records or Traineeship Certificate.
- For periods above the minimum duration, if the confirmed period of stay is shorter than the one indicated in the grant agreement and the difference is more than 5 days, the beneficiary has to indicate in Mobility Tool+ the confirmed start date and confirmed end date as notified in the Transcript of Records or Traineeship certificate. In case of an interruption during the stay, the beneficiary shall report that in Mobility Tool+. Mobility Tool will recalculate the grant amounts for individual support based on the revised dates and the applicable unit contribution rates.
- If the confirmed period of stay is longer than the one indicated in the grant agreement, the beneficiary may:
 - Either amend the grant agreement during the student's mobility period abroad to take into account the longer duration, provided that the remaining grant amount allows it. In such case, the beneficiary shall indicate in Mobility Tool+ the confirmed start date and the confirmed end date as notified in the Transcript of Record or Traineeship certificate and in line with the amended grant agreement;
 - Or agree with the student during the student's mobility period abroad that the additional number of days will be considered as a period of “zero-grant”. In such case, the beneficiary should indicate the confirmed start date and confirmed end date as notified in the Transcript of Records or Traineeship certificate in Mobility Tool+, as well as the number of “zero-grant” days to be deducted from the grant amount.
- In the case of staff mobility, the confirmed start and end dates of a mobility period shall be provided in the Certificate of Attendance issued by the receiving institution and reflected in Mobility Tool+. Before the mobility has finished, if the actual duration is longer than what the grant agreement indicates, the beneficiary may either increase the

grant amount for individual support and amend the grant agreement or agree with the staff member that the additional number of days are considered "zero-grant". In case of shorter duration than planned, Mobility Tool+ will recalculate and decrease the grant amount.

Organisational support

- The grant amount will be calculated based on the total number of mobility activities (i.e. regardless of whether the same participant will have undertaken one or more mobilities).
- The number of participants considered for the calculation of the grant amount for organisational supports excludes accompanying persons.
- The total numbers 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 beneficiary may request additional organisational support to the NA for participants with a zero-grant from Erasmus+ EU funds.
- There is a margin of tolerance of 10%, meaning that if the total number of student and staff mobilities is less than 10% lower than the number of mobilities specified in Annex I of the Agreement, the organisational support grant will not be reduced.
- At final reporting stage, if the number of mobilities implemented is higher than the number specified in the latest version of Annex I, the grant amount for organisational support will be limited to the maximum amount specified in the latest version of Annex II. If the total number of student and staff mobilities implemented is less than 10% lower than the number of mobilities specified in the latest version of Annex I of the Agreement, the organisational support grant will not be reduced.

Special needs support

- The beneficiary shall report in Mobility Tool+ whether additional grant support for special needs was provided for any of the participants with special needs.
- In such case, the beneficiary shall report in Mobility Tool+ the type of additional expenses as well as the real amount of related additional costs incurred.
- The beneficiary may submit a request for special needs support to the NA once the participants have been selected.

B. Grant reduction for poor, partial or late implementation

- Poor, partial or late implementation of the Project may be established by the NA on the basis of:
 - The final report submitted by the beneficiary;

- Reports from individual participants taking part in the mobility activities.
- The NA may consider also information received from any other relevant source, proving that the Project is not implemented in accordance with the contractual provisions. Other sources of information may include monitoring visits, desk checks or on the spot checks undertaken by the NA.
- The final report will be assessed on the basis of quality criteria and scored on a total of maximum 100 points. If the final report scores below 50 points in total, the NA may reduce the final grant amount for organisational support on the basis of poor, partial or late implementation of the Project even if all activities reported were eligible and actually took place.
- In the case of accredited organisations, if the NA considers that the implementation of the Project does not respect the quality commitment made 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 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:
 - The extent to which the action was implemented in line with the grant agreement.
 - The extent to which the action was implemented in respect of the quality and compliance requirements set out in the Erasmus Charter for Higher Education 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 template provided in Annex IV of the Agreement.
- A grant reduction based on poor, partial or late implementation may be applied to the final grant amount for organisational support and may be of:
 - 25% if the final report scores at least 40 points and below 50 points;
 - 50% if the final report scores at least 25 points and below 40 points;
 - 75% if the final report scores below 25 points.

C. Grant modifications

C.1 Grant modification due to additional funds being available

- In the event of additional funds becoming available to the NA for (re)allocation to beneficiaries, the total maximum grant amount indicated in Article I.3.1 may be increased in accordance with the following conditions:

The beneficiary has not been awarded the full grant requested under the main selection round due to the high demand and limited budget rather than for reasons of weak past performance of the beneficiary;

On the basis of the information in the ad hoc interim report and data registered in Mobility Tool, the realisation level of mobilities granted initially is in line with the grant agreement.

- The final grant amount awarded shall not exceed the grant amount requested by the applicant in the initial grant application.

C.2 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 beneficiary 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.

C.3 Contractual modifications

- In accordance with Article II.11 of the Agreement, any modification of the grant as set out in points C.1 and C.2 above will take the form of an amendment to the Agreement.

IV. Rates applicable for unit contributions

1. Travel

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

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

2. Individual support

Receiving country	Staff from Norway	Staff from Partner Countries
	Amount per day in EUR	Amount per day in EUR
Norway	Not eligible	140
Partner Countries	140	Not eligible

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

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

+

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

For student mobility

From	To	Amount
Eligible Partner Countries	Norway	850 EUR per month
Norway	Partner countries	650 EUR per month

3. Organisational support

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

V. Provision of supporting documents

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

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

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

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

Budget category	Final report check	Desk check	On-the-spot check during action	System check	On-the spot check after action
Travel	Final report	Final report Supporting documents specified in Article II.16.2	Reality and eligibility of the activity and the participants and the inter-institutional agreements	Reality and eligibility of the activity and the participants Compliance with the ECHE charter and the inter-institutional agreements	Final report Supporting documents specified in Article II.16.2 Recording of Project expense in beneficiary accounts
Individual support	Final report	Final report Supporting documents specified in Article II.16.2	Reality and eligibility of the activity and the participants and the inter-institutional agreements	Reality and eligibility of the activity and the participants Compliance with the ECHE charter and the inter-institutional agreements	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 and the inter-institutional agreements	Reality and eligibility of the activity and the participants Compliance with the ECHE charter and the inter-institutional agreements	Final report Supporting documents specified in Article II.16.2 Recording of Project expense in beneficiary accounts

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