

2014 KA2 Handbook

For KA2 Strategic Partnerships in VET, Adult Education,
Cross-sectoral school projects & Youth

Version 1: April 2015



Erasmus+ is the European Union programme for education, training, youth and sport.

Overview of Changes

This document is Version 1 of the 2014 Key Action 2 (KA2) Strategic Partnerships Handbook for VET, Adult Education and Youth beneficiaries. If future versions of the Handbook are created, the table below will record an overview of changes made compared to previous versions:

Page number in previous version	Change	Page number in this version

Contents:

1.	Introduction	8
2.	Background	9
2.1.	The Erasmus+ Programme.....	9
2.2.	Key Action 2: Strategic Partnerships.....	9
2.3.	Activities	9
3.	Contracting Process.....	11
3.1.	Grant agreement and Annexes	11
3.2.	Changes to grant agreements	13
4.	Management of your project	15
4.1.	Quality Assurance.....	15
4.2.	Roles and responsibilities	15
4.3.	Mobility Tool+	17
4.4.	Evaluation	17
4.5.	Dissemination and Exploitation of Results.....	18
5.	National Agency Monitoring Activities.....	20
5.1.	Record keeping	20
5.2.	Audits, Bilateral meetings & Monitoring visits.....	21
5.3.	Monitoring visits.....	21

5.4.	On the spot checks during the project.....	22
5.5.	On the spot checks after Completion of the Project	22
5.6.	Desk checks	22
6.	Financial management.....	22
6.1.	Project management and implementation.....	23
6.2.	Transnational project meetings	24
6.3.	Intellectual Outputs	26
6.4.	Multiplier events	27
6.5.	Special needs Support.....	27
6.6.	Exceptional costs	28
6.7.	Transnational Learning, Teaching and Training Activities	29
6.8.	Documents to be retained.....	32
6.9.	VAT	33
6.10.	Budget transfers	33
6.11.	Ineligible Expenditure.....	35
7.	Payment Arrangements	36
8.	Progress Report	37
9.	Interim Report	37
10.	Final Report	38
11.	Frequently Asked Questions (FAQ's)	40

1. General Definitions and References

Beneficiary	If a project is selected for funding, the applicant becomes a beneficiary of an Erasmus+ grant. The beneficiary signs a grant agreement with the National Agency (NA) and is responsible for managing the project and the grant on behalf of the partnership, and for reporting to the NA. Other partners in the consortium are co-beneficiaries to the grant agreement in KA2 project.
ECVET	European Credit System for Vocational Education and Training is a system that aims to facilitate the validation, recognition and accumulation of work-related skills and knowledge acquired during a stay in another country or in different situations. For further information please visit: http://www.ecvet-toolkit.eu/
Europass	Europass is a portfolio of five documents which help to make the holder's skills and qualifications clearly and understood across Europe. The documents are: Europass CV and Language Passport, the Europass Mobility, the Diploma Supplement and Certificate Supplement. Europass also includes the European Skills Passport, a user-friendly electronic folder that helps the holder to build up a personal inventory of his/her skills and qualifications. The overall aim of all Europass documents is to facilitate mobility and improve job and lifelong learning prospects in Europe.
Exceptional costs	A contribution to the real costs incurred in relation to the subcontracting of goods or services that cannot be provided by the beneficiary organisations themselves.
Grant agreement	A legally binding agreement issued by the MT NA to the beneficiary, which defines the roles and responsibilities of each party and those of the co-beneficiaries to the agreement
Informal learning	Learning resulting from daily activities related to work, family or

	leisure which is not organised or structured in terms of objectives, time or learning support; it may be unintentional from the learner's perspective.
Intellectual outputs	Substantial, high quality tangible outputs such as open educational resources, curricula, IT tools or other pedagogical materials.
Key Action 2 (KA2)	A strand of the Erasmus+ Programme which supports Strategic Partnership projects. KA2 projects can address one or more fields of education, training and youth, and aim to develop, transfer and/or implement innovative practices and promote the exchange of good practices. KA2 projects can involve a range of different activities, including transnational teaching, training and/or learning activities where these contribute to achieving the objectives of the project.
Legal representative	An individual authorised to sign legally binding documents on behalf of the beneficiary organisations.
Mobility Tool+	The online management and reporting tool for all Erasmus+ beneficiaries.
Multiplier events	National or transnational conferences, seminars or events aimed at sharing and disseminating Intellectual Outputs produced by the project. Only projects delivering Intellectual Outputs can include Multiplier Events.
Non-formal learning	Learning which takes place through planned activities (in terms of learning objectives and learning time) where some form of learning support is present, yet is not part of the formal education and training system.
Participant	Anyone who is sent to a host country other than their country of origin or where they are employed, training or reside, to participate in a funded project activity.
Training, Teaching and Learning Activities	Short or longer term periods of training or work placements for staff or learners taking place in the country of one of the organisations participating in the KA2 project. The activities must add value to the project and contribute to achieving the overall project objectives.

MT NA	The Erasmus+ Maltese National Agency (The European Union Programmes Agency)
VALOR	The European Commission's dissemination platform for Erasmus+ projects.
Young people	In the context of the Erasmus+ Programme, this includes individuals aged between 13 and 30 years.
Youth worker	A professional or volunteer involved in non-formal learning who supports young people in their personal socio-educational and professional development.

Title	Link
ECTS Users' Guide	http://ec.europa.eu/education/higher-policy/doc/ds_en.pdf
ECVET	http://ec.europa.eu/education/vocational-policy/ecvet_en.htm
Europass	http://europass.cedefop.eu/europass
European Agenda for Adult learners	http://ec.europa.eu/education/adult/agenda_en.htm

1. Introduction

The 2014 KA2 Handbook for Key Action 2 (KA2) Strategic Partnerships in VET, Adult Education and Youth is designed to help Maltese beneficiaries and their partners with the management of their 2014 KA2 project. The information included in this document aims to supplement that provided in your grant agreement and additional annexes and the 2014 programme guide as well as acting as a quick reference point for common queries and procedures. Please ensure you refer to these documents regularly throughout the lifetime of your project to ensure you are managing your grant in accordance with programme rules.

2. Background

2.1. The Erasmus+ Programme

The European Commission's Erasmus+ Programme offers a range of funding opportunities for Maltese organisations actively involved in delivering education and training. The programme aims to support the acquisition and use of knowledge, skills and qualifications to facilitate personal and professional development.

2.2. Key Action 2: Strategic Partnerships

KA2 Strategic Partnerships provide an opportunity for organisations to work together in order to develop, implement and/or transfer innovative practices, leading to high quality teaching, training, learning and youth work, institutional modernisation and societal innovation in the field of Vocational Education and Training (VET), Adult education and Youth. KA2 projects are flexible and can involve a range of different activities depending on the size and the scope of the project. These can include transnational project meetings, the development of Intellectual Outputs, and Multiplier Events. Projects can also involve transnational teaching, training or learning activities, provided these activities contribute to achieving the overall objectives of the project.

KA2 Strategic Partnerships are open to organisations from both Programme and Partner countries. However, organisations from Partner countries must bring essential added value to the project. There are also some restrictions on activities that can take place in Partner countries. Please refer to Annex III of the Grant Agreement for further information.

2.3. Activities

KA2 projects can range from small scale cooperation projects focusing on the exchange of knowledge and practice to large scale projects focusing on the development and exchange of innovative outputs. The types of project activities that can be included in a KA2 Strategic Partnership project are outlined below:

2.3.1. Transnational project meetings

These are meetings between the project partners to discuss the coordination and implementation of the project. The meetings are hosted by one of the funded partner organisations in the location where they are based. (Most KA2 projects will involve some transnational project meetings).

2.3.2. Intellectual outputs

Intellectual Outputs are expected to be substantial, high quality tangible outputs such as open educational resources, curricula, IT tools or other pedagogical materials. (Not all KA2 projects will include Intellectual Outputs).

2.3.3. Multiplier Events

Multiplier events are national or transnational conferences, seminars or events aimed at sharing and disseminating Intellectual Outputs produced by the project. Only projects delivering Intellectual Outputs can include Multiplier events, so these will not be applicable to all KA2 projects.

2.3.4. Training, Teaching and Learning activities

Some KA2 projects may also include training, teaching and learning activities, where these bring added value to the project and support the achievement of the overall project objectives. There are 3 types of activities that can be carried out under KA2:

Blended mobilities: This is where VET learners or Adult Education learners or youth from partner organisations work together using ICT tools such as social media, video conferencing or live streaming and through physical meetings. The physical meetings can last from a minimum of five days up to two months (excluding travel days), but the virtual element may last for the whole of the project duration.

Short-term joint staff training events: This is where partners can arrange training sessions for small groups of VET or adult education staff from each of the partner organisations. Joint staff training events must last between five days and two months (excluding travel days).

Long-term teaching and training assignments: This is where VET or Adult Education staff or youth workers either teach or work alongside other staff in VET, adult education or youth institutions or relevant organisations (Such as an enterprise, a non-governmental organisation, school authority or youth club). This can include teaching placements, participation in seminars or structured courses or observation periods, to allow staff to experience a different working environment, increasing professional, personal and intercultural competences. Teaching and training assignments must last between two and twelve months.

Beneficiaries are expected to deliver project activities and outputs as outlined in the application form and approved in the grant agreement (Annex I-III). You should therefore refer back to these documents regularly and review progress with your partners to ensure your project is on track. If any project activities are not delivered as outlined in the original application your final approved grant amount may be reduced by the NA.

3. Contracting Process

Following the assessment of selection process, all successful beneficiary organisations are required to enter into a grant agreement with the MTNA. Each beneficiary will also be allocated a Programme Officer within the MT NA who will be your principle point of contact for all issues relating to the administrative and financial management of your project.

3.1. Grant agreement and Annexes

All successful beneficiary organisations must enter into contract with the MT NA by signing a grant agreement, which includes a number of annexes.

Grant agreement

The KA2 grant agreement is a multi-beneficiary agreement, which means that all partners in the consortium are co-beneficiaries to the agreement. The grant recipient is referred to as the Coordinator within the grant agreement.

The agreement is split in two sections, Part I Special Conditions which includes some important information that is specific to your project and Part II General Conditions which contains the legal, administrative and financial provisions of the agreement. This section can be accessed through: <http://eupa.org.mt/wp-content/uploads/2013/12/NA-Beneficiary-Agreement-General-Conditions.pdf>

The annexes also form an integral part of the grant agreement. It is important to familiarise yourself with the terms of your grant agreement and annexes and to ensure that your project partners are also aware of these.

Annex I, IA, IB and II: Description of the Project and Estimated Budget

Annexes I, IA and IB of the grant agreement detail the Training, Teaching and Learning activities, Intellectual outputs and Multiplier Events approved for your project. Information in these annexes is based on your application, taking into account any changes made by the MT NA prior to the approval of your project. Any Training, Teaching and Learning activities, Intellectual Outputs or Multiplier Events that are not listed in annex I, IA and IB have not been approved and cannot be funded.

Annex II shows a summary of the budget awarded for the project. The maximum total grant awarded for the project is shown under 'Total Granted'. The budget amounts shown for each budget item are the maximum amounts awarded, subject to any budget transfers permitted under the rules outlined in Article 1.3.2 of the grant agreement. Any changes falling outside of these rules will require formal approval by the MT NA.

Annex III: Financial and Contractual rules

This annex provides important information on the financial and contractual rules that apply to your project. Please ensure you read this annex thoroughly. The MT NA has highlighted important sections of this Annex where possible within the 2014 KA2 Handbook; however it is your responsibility to ensure you understand and comply with the requirements. Failure to do so may result in you having to repay your grant to the MT NA. You should also ensure that your partners are aware of these requirements.

Annex IV: Partner Mandates

This annex contains the partner mandates from all partners approved to participate in the project.

3.2. Changes to grant agreements

Your 2014 KA2 project has been approved by the MT NA based on the information you provided in your original grant application, which now forms part of your grant agreement. If you need to make any changes to this information, you will need to notify the MT NA immediately and before any changes are implemented.

You should note that the NA is not obliged to approve changes to your project and will do so in exceptional circumstances. As such, you should not action any changes until you have received written confirmation from the NA. Should you proceed with these changes before receiving authorisation to do so, the NA has the right to deem such changes as ineligible for funding and has the right to request repayment of the corresponding part of your grant.

Any request for a contract amendment must be received by the MT NA in good time before the intended implementation of the changes in order to allow sufficient time for approval.

Table 1 below provides details of the requests that are deemed minor or significant.

Change requested	Permitted (Notification only)	Permitted Significant change (Formal request)	Not permitted
Contact person	X		
Legal signatory	X		
Beneficiary Address (Coordinator & Partners)	X		
Bank details	X		
Project activities			
Beneficiary Organisation		X	
Beneficiary Organisation Name (Coordinator)			X
Partner Withdrawal		X	
New/Replacement partners		X	
Project duration		X	
Reporting schedule		X	
Project budget		X	

Although minor changes do not require an amendment to your original grant, updated documents may be required as a result of the amendment; therefore you must notify your Programme Officer via email and they will provide you with further guidance.

Significant changes will require strong justification and will only be approved in exceptional cases. You must send your initial request via email to your Programme Officer, outlining the proposed changes and the reasons for these. Where appropriate, your Programme Officer will then send you the relevant contract amendment documents and annexes which you will need to complete and submit to the MT NA for further consideration.

A partner withdrawal is treated as a significant change and you should seek approval from your Programme Officer. Please check the FAQ's section for further information in this regard.

4. Management of your project

4.1. Quality Assurance

The MT NA strives to ensure that only the highest quality applications are funded and to provide as much help and support as possible throughout your project lifetime. However, it is your responsibility to ensure that the aims, objectives and outputs of your project are achieved to a high standard, as detailed in your original application.

You will be assigned a Programme Officer at the MT NA to support you in delivering your project. During the course of your project you may be asked to provide information about progress and key milestones. The information should be as accurate as possible as your Programme Officer will use this to monitor the progress of your project. You should ensure that you keep in regular contact with your Programme Officer so that the NA can provide ongoing help and guidance and ensure that your project is implemented successfully and is of high quality.

Although projects are not obliged to use partnership agreements, the NA recommends that these are used in cooperation projects to ensure that all parties involved understand their responsibilities and are committed to ensuring a high quality project.

4.2. Roles and responsibilities

Article II.I of the grant agreement outlines the key roles and responsibilities of the beneficiaries in delivering the project. You should ensure that you and your partners understand these and you may also want to incorporate them in your partnership agreement, where appropriate.

The joint responsibilities of all beneficiaries are to:

- Carry out the project in accordance with the terms and conditions of the grant agreement;
- Comply with any legal obligations outlined in the agreement;
- Agree appropriate internal arrangements to ensure the proper implementation of the project.

The responsibilities of the Coordinator are to:

- Monitor and ensure the project is implemented in accordance with the grant agreement;
- Act as the intermediary for all communications between the beneficiaries and the NA;
- Inform the NA of any change to the name, address, legal representative, legal, financial, technical, organisational or ownership situation of any of the beneficiaries;
- Inform the NA of any event likely to affect or delay the implementation of the project;
- Be responsible for supplying all documents and information to the NA required under the grant agreement;
- Be responsible for obtaining and verifying any information required from the other beneficiaries from passing it on the NA;
- Establish the requests for payment in accordance with the Agreement;
- Ensure that appropriate payments are made to the other beneficiaries by bank transfer and delay. All payments should be made to the other beneficiaries by bank transfer and appropriate evidence of the amounts transferred to each beneficiary for any checks should be kept;
- Provide all the necessary documents in the event of checks and audits initiated before the payment of the balance;
- Update the online reporting system Mobility Tool+;
- Update the online dissemination platform VALOR

Coordinators are responsible for managing the project budget in order to ensure the successful implementation of the project. They can choose to make pre-financing payments

to partners according to the project's requirements and key milestones. However, it is important to consider the risks associated with the level of pre-financing payments. Coordinators may consider paying partners smaller amounts of pre-financing and linking payments to results and outcomes. It is recommended that Coordinators clearly outline the timing and conditions for payments to partners in any partnership agreement.

The responsibilities of the partners are to:

- Inform the coordinator of any changes to their name, address, legal representative, legal, financial, technical, organisational or ownership situation;
- Inform the Coordinator of any event likely to affect or delay the implementation of the project;
- Submit any data, documents or information required for NA reporting, audits, checks, monitoring or evaluation in good time to the Coordinator.

4.3. Mobility Tool+

The Mobility Tool+ is the online management and reporting system that all Coordinators must use to manage and report on their KA2 project. Once the tool is available for KA2, Coordinators will need to update it regularly with information on all project activities and expenditure. The Mobility Tool+ will also be used to complete and submit interim and final reports to the NA. It is very important that the Mobility Tool+ is kept up to date at all stages of your project life cycle and that the information is accurate.

4.4. Evaluation

You and your partners should monitor the progress and evaluate the impact of your project throughout the project lifecycle, in line with the plan set out in your application form. A robust monitoring and evaluation strategy will allow you to measure whether and to what extent the aims and objectives of the project are being met, whether the project is on track to deliver the planned activities and outputs, and whether any corrective action needs to be taken. It is also important to capture the impact of the project at a local, regional, national, European and sectoral level.

Whilst the Coordinator may lead on monitoring the progress of the project, it is recommended that all partners be actively involved in evaluation activities. Results of evaluation activities should be circulated to appropriate staff within the beneficiary organisations and all partners should consider what action, if any, is required to address the evaluation outcomes.

4.5. Dissemination and Exploitation of Results

Dissemination is important in order to share the results, outcomes, successes and lessons learned during your project as widely as possible and to maximise the wider and long term benefits to the community and the potential to influence national and European policy and practice in education, training or youth. You should disseminate your project in line with the dissemination plans outlined in your original application, which should cover why, what, how, when, to whom and where dissemination will take place.

Dissemination should be considered throughout the lifetime of the project and also after the project has ended. You can disseminate the concrete results of the project as well as the skills and experiences participants have acquired through participating (tangible results).

Tangible results may include:

- A tool, approach or a model;
- Educational resources, curricula or materials;
- Reports or studies;
- Good practice guides or case studies;
- Newsletters or information leaflets.

Intangible results may include for example:

- Knowledge and experience gained by learners or staff;
- Increased skills or achievements;
- Improved cultural awareness;
- Improved language skills.

Dissemination is an essential part of all Erasmus+ funded projects and aims to raise awareness about your project, its activities and outcomes. All beneficiary organisations and their participants (where applicable) should be actively involved in dissemination activities. Beneficiary organisations should disseminate their findings and look to exploit project results via formal and informal networks. Any good practice or lessons learned through the project should be implemented within the beneficiary organisations and, where possible, disseminated through their wider local, regional, national and/or European networks.

Erasmus+ Dissemination Platform (VALOR)

VALOR is a new dissemination platform being developed by the European Commission for Erasmus+ projects. It will offer a comprehensive overview of projects funded under the programme and will highlight best practices. The platform will serve as a useful tool in disseminating the outcomes of your project and will make available any tangible resources, products, deliverables and outputs which have resulted from funded projects.

When the platform becomes available your project summary will automatically be published, and you will need to upload your final project results onto the platform before the end of the project. This is a contractual requirement as mentioned at Article I.10.2. of your grant agreement and will be checked as part of the assessment of your final report.

Erasmus+ Logo

You must publicly acknowledge the support from the European Union by including the European Commission's Erasmus+ Logo on any project outputs and promotional materials. Article II.7 of your grant agreement contains further information about the visibility of EU funding. Further information and links to the Erasmus+ logos can be found on: http://ec.europa.eu/dgs/education_culture/promo/erasmus-plus-toolkit-20131031_en.pdf

In addition, you must include a disclaimer on any publication produced by the project to indicate that it reflects only the author's views and that the European Commission and NA are not responsible for any use that may be made of the information it contains.

5. National Agency Monitoring Activities

As Coordinator you are accountable to the MT NA for the implementation of the project, for the use of funds received and for the amounts paid to partners. You must therefore ensure that appropriate reporting and monitoring procedures are put in place. Project monitoring should involve checking the financial performance and general performance of the project against the objectives set out in the application. You must gather and retain all necessary information and documentary evidence which exhibits clear and transparent management of the project, as this may be checked by the NA.

5.1. Record keeping

You should only keep original documents for your own organisation. As per Article II.20.2 of the grant agreement, all partners should keep their own original documents, stored in any appropriate medium for the required duration. Your partners should be ready to send you their original evidence of expenditure in case this is requested during a check or audit.

In the event of any checks or audits, Coordinators will be required to supply original supporting documents, including supporting documents from partners. Where partners are not legally authorised to send original documents, the partners concerned may submit copies.

As the project coordinator, you are responsible for the financial reporting on the project and you are required to keep documents in a format and language which would allow the MT NA or any external bodies authorised to check your project to understand the contents of the supporting documents. Therefore, if your partners submit their evidence in a language other than English, you should translate key information so as to allow the MT NA or any other authorised body to be able to understand what each document is.

It is important to note that the National Agency will return the original documents submitted to the Coordinator upon completion of any audits or checks.

5.2. Audits, Bilateral meetings & Monitoring visits

The MT NA is also required by the European Commission to undertake audit and monitoring visits to a representative sample of organisations each year to ensure that their management of the Erasmus+ project is satisfactory and within the terms of the grant agreement.

There are several types of visits and checks which are undertaken by the MT NA:

- Monitoring visits
- On the spot checks during the project lifetime
- On the spot checks after the project lifetime
- Desk checks

5.3. Monitoring visits

The MT NA may visit your organisation during the project's lifetime. A monitoring visit is an opportunity to review the project's progress and showcase its achievements. Prior to the visit the MT NA will contact you to agree a draft agenda and practical arrangements.

The key areas of discussion are likely to be:

- Project management, progress and implementation
- Project partnership
- Recruitment and preparation of participants (if applicable)
- Project evaluation and future activities
- Impact of the project
- Dissemination
- Financial information

The visit provides an opportunity for the MTNA to review whether the project is progressing in line with the application and the grant agreement and to offer additional advice or support where necessary. It is also an opportunity for the NA to capture examples of good practice and for you to ask any questions you may have about the project.

Within a month of the visit you will be sent a draft visit report and you will have the opportunity to comment on this before the report is finalised.

5.4. On the spot checks during the project

Some projects will also be selected for an On the Spot check during the project. During these checks the NA will verify that project activities have taken place and outputs have been produced in line with the application and the eligibility requirements set out in the grant agreement. The NA will need to look at supporting documentation and project results and outcomes during these checks. If you are selected for an On the Spot check during the project lifetime, the NA will inform you in advance and outline the documents and information required.

5.5. On the spot checks after Completion of the Project

Some projects will be selected at random to receive an ‘On the Spot check after completion of the project’. This type of check will take place after the final report has been submitted to the NA. During the check the NA will check the supporting documents evidencing the ‘triggering events’ for all unit costs and actual costs claimed in the final report.

5.6. Desk checks

Some projects will be selected at random to receive a desk check, which will be undertaken at final report stage. If you are selected for a desk check, the NA will request original supporting documents to evidence the ‘triggering events’ and eligibility of costs claimed in the final report in order to establish the final approved grant amount.

6. Financial management

Your Erasmus+ grant is regarded as a contribution to your project costs and is not intended to cover the total cost of running your project. Grants are awarded under the following budget headings:

- Project management and implementation
- Transnational project meetings
- Intellectual outputs (if applicable)

- Multiplier events (if applicable)
- Travel, individual support and linguistic support for Transnational learning, teaching and training activities (if applicable)
- Special needs support (if applicable)
- Exceptional costs (if applicable)

You can find information regarding the maximum grant amount awarded to your project in Article I.3.1 of your grant agreement. Annex II of your grant agreement provides a breakdown of each budget heading as well as the project's total costs and grant. It is important to note that the total project's grant will not be the arithmetic total of each budget heading if the project's total calculated costs are higher than the grant awarded. For example, if a two year project's total costs are €310,000, the maximum grant which can be awarded is €300,000. In this case the amounts awarded to the individual budget headings will not have been amended, however the grant is set at the maximum amount permitted. A further example of this may include projects which have included Exceptional costs at 100% of their value, under the related category, however only 75% of this value can be awarded in accordance to programme rules.

The below sub-sections are intended to provide guidance regarding each budget heading applicable to KA2 Strategic Partnership projects. It is important to note that the applicable rates for contributions to unit cost headings are specified in Annex III of your grant agreement.

6.1. Project management and implementation

Costs eligible under this budget category include staff costs for general project management (e.g. planning, coordination, finances, and communication), small-scale learning/teaching/training materials and approaches, virtual cooperation and local project activities, and information, promotion and dissemination (e.g. brochures, leaflets, website). Activities by Managers and Administrative staff should be covered under this budget category rather than in Intellectual Outputs (where applicable).

At reporting stage, you will need to demonstrate that the activities and outputs covered from this budget category have taken place or have been produced in accordance to your approved

application. To demonstrate this, you will need to describe all project activities and outputs in your final report and upload any tangible outputs onto the Erasmus+ Dissemination Platform as well as keep evidence of activities and outputs at your premises.

Organisations can use part of their project grant to cover costs associated with attending a project management meeting organised by the NA where the NA provides advice on the implementation of this Key Action, grant management and contractual reporting. Such costs can be claimed under the Project Management and Implementation budget category and have to be incurred during the contracted period of the project, as set in Article I.2.2 of the grant agreement.

6.2. Transnational project meetings

The budget awarded under this heading is a contribution towards the travel and subsistence costs associated with meetings held between you and your partners at the location of one of your partners for implementation and coordination purposes. The amount awarded in Annex II is based on the number of staff approved to participate in each meeting.

As per Annex III of your agreement, the venue for transnational project meetings should be the location where the receiving organisation is based. This is to maximise the impact of the project on the participating organisations. For example, if you indicated in your application that your French partner, who is based in Paris, will host a meeting, then this meeting should take place in Paris. Unless already foreseen in Annex I as approved by the MT NA, exceptions to this rule have to be justified by you and formally approved by the NA prior to the related meeting. In the event of a change to a meeting location i.e. another country or area/city within the receiving partner country, you would need to justify this and it would need to be formally approved by the NA before the meeting takes place. Please see Annex III of your grant agreement.

To be able to claim costs, you as the Coordinator, you will need to report on the number of participants in attendance at each Transnational Project Meeting in the Mobility Tool+. You will need to record the attendee's name, place of origin and place of venue of the meeting for each participant for each Transnational Project meeting. You will also need to enter the appropriate unit cost on the basis of the one-way distance obtained from the European

Commission's online distance calculator: http://ec.europa.eu/programmes/erasmus-plus/tools/distance_en.htm. The Mobility Tool+ will calculate the grant amount automatically on the basis of the applicable unit cost. The Transnational Project Meeting unit costs are intended to be a contribution to both the associated travel and subsistence costs for participants attending Transnational Project Meetings. Funding is based on the number of participants attending and the relevant distance band. For further details please refer to Annex III of your grant agreement.

For meeting costs to be eligible under the Transnational Project Meetings budget heading, activities must involve participants from partner organisations from at least two different Programme Countries. The distance between their place of departure and arrival must also be at least 100km (following the Commission's online distance calculator).

When the travel distance for Transnational Project Meetings is less than 100km it is not possible to claim any costs within this budget. In these instances, travel can be claimed under the Project Management and Implementation budget.

In addition, in order for costs to be eligible, you and your partners also need to be able to demonstrate a formal link between your organisation and the individuals participating in the meetings (whether as staff on a professional or voluntary basis, or as learners from the organisation).

As supporting documents for each participant, you need to keep a declaration signed by the receiving organisation specifying the name of the participant, the purpose of the meeting and its start and end dates. If the place of origin and/or venue reported is different from the place where the sending organisation (for origin) and the place of the receiving partner (for venue) are located, you need to explain the reason for this difference in Mobility Tool+. In this case you will also need to retain your travel itinerary, including all travel tickets and invoices, specifying the place of departure and arrival, as well as obtain signed declarations from the hosting partner. Please note that prior approval must have been sought from the NA in advance of any change to meeting location.

6.3. Intellectual Outputs

Your project may have been awarded a budget to produce Intellectual Outputs. Any approved Intellectual Outputs will be listed in Annex IA of your grant agreement and the associated costs outlined in Annex II. Please be mindful that costs associated with Managers and Administrative staff is expected to be covered under Project Management and Implementation and you will only be able to claim staff costs associated with Managers and Administrators against Intellectual Outputs if specified and approved in your project application.

To be classed as a member of staff, individuals have to be involved in education, training or youth non-formal learning, including teachers, trainers, school leaders, youth workers and non-educational staff, and those employed by the organisation either on a professional or voluntary basis. Therefore, costs can be claimed for both staff formally employed through an employment contract or those working for a participating organisation on a voluntary basis.

Intellectual outputs are based on unit costs therefore beneficiaries should not claim actual salary costs. Annex III of your grant agreement provides details regarding the unit costs available per country.

In order for costs to be eligible, partners need to be able to demonstrate a formal link (on a professional or voluntary basis) with the persons which staff costs are being claiming for. To demonstrate this formal link, you need to keep proof of the nature of the relationship (e.g. employment contracts or volunteer agreements). Timesheets for each person will also need to be kept as per Article II.16.2.5 of your agreement.

At the reporting stage, you will need to input details of all Intellectual Outputs produced in the Mobility Tool+ and upload them onto the Erasmus+ Dissemination Platform. You will also need to report the number of days of work specifically for each Intellectual Outputs per staff category for each partner on the basis of the timesheets kept. Please refer to Annex III for further details.

Please note that people working for the organisation on the basis of a service contract (e.g. translators, web designers, etc) are not considered as staff of the organisation. Therefore, their

staff time cannot be claimed under Intellectual Outputs. Staff costs incurred by individuals external to the partner organisations belong under the Exceptional costs budget category and should only be claimed if included and approved in the project budget.

6.4. Multiplier events

Multiplier events' funding contributes to the costs incurred for organising events aimed at disseminating Intellectual Outputs produced by a project. The costs awarded and which you can claim are calculated on the basis of the number of participants taking part in each event (staff from partner organisations cannot be included in this figure). Any approved Multiplier Events will be listed in Annex IB of your agreement and the associated costs in Annex II. Each Multiplier Event must be one event, as per the original grant application.

Please note that Multiplier Events taking place in Partner Countries are not eligible for funding and you will only be able to claim Multiplier Events funding if you have developed the Intellectual Outputs applied for and approved by the NA. If you do not produce a planned Intellectual Output, any related Multiplier Events which were originally approved will not be considered eligible. Multiplier events funding does not cover general project-related events such as press conferences, these can be covered under Project Management and Implementation.

To support any Multiplier event costs, you will need to describe each Multiplier Event in your Final Report, keep proof of attendees for each event in the form of participant lists, and keep an agenda and other document distributed at the event. Please see Article II.16.2.5 of your grant agreement for further details.

If the NA awarded funding for the development of several Intellectual Outputs but only some of them are ultimately delivered, the NA will determine the extent to which each of the related Multiplier Events is eligible for funding.

6.5. Special needs Support

Any grant awarded under this heading, as specified in Annex II of your agreement, is a contribution towards costs which are essential to allow those with disabilities take part in the

approved Learning, Teaching and Training activities. Please note that that this kind of support can only be claimed if costs are additional to those covered by unit contributions.

For Special Needs Support, you must report on the type of additional costs and the actual amount incurred to support disabled participants in the Mobility Tool+. To support the costs you will need to keep invoices, as specified in Article II.16.4.4 of your grant agreement.

6.6. Exceptional costs

Any grant awarded under Annex II for Exceptional Costs can be used for subcontracting requirements and costs related to the depreciation of equipment, as long as these are specified in your approved application.

For Exceptional Costs, you need to report the actual costs incurred in the Mobility Tool+. The MTNA will reimburse 75% of the eligible costs actually incurred or €50,000, whichever is the lowest.

In terms of supporting documents, you will need to retain invoices for subcontracting costs and proof of any costs associated with a financial guarantee, where applicable. To support any depreciation costs, you will need to retain proof of purchase or proof of rental or lease of any equipment. Please refer to Article II.16.4.4 for further details.

Equipment

Exceptional costs do not cover normal office equipment or equipment which you and your partners normally use such as PCs, laptops, printers, etc. These costs belong under the Project Management and Implementation budget. The costs of a financial guarantee, if requested by the NA, can also be claimed under this category.

Subcontracting

As per Article II.9 and II.10 of your grant agreement, where applicable, all projects need to evidence that any subcontracting contracts were awarded to the tender offering the best value

for money or, as appropriate, to the tender offering the lowest price. It is important to avoid any conflict of interest whatsoever in this regard.

It is not possible to add additional subcontracting costs to a project after application stage. Projects can only incur costs associated with those subcontracting activities which were included and even approved within the grant application and therefore represent part of the project's budget. In the event of an under spend in Exceptional Costs, a project is still unable to add additional subcontracting costs which were not originally foreseen.

6.7. Transnational Learning, Teaching and Training Activities

Any approved Learning, Teaching and Training Activities will be listed in Annex I of your grant agreement and the associated costs in Annex II.

You will need to record all of the activities you and your partners undertake in the Mobility Tool+. The tool will calculate the grant amounts for Travel, Individual Support and Linguistic Support based on the applicable unit cost.

Transnational Training, Teaching or Learning Activities must take place in the countries in which you and your partners are located. Activities associated with learners as well as long-term activities of staff or youth workers from or to Partner Countries are never eligible. Participants can take part in an activity held in their own country, providing the activity involves participants from at least two different Programme Countries and that the distance between the place of departure and place of arrival is at least 100 km as per the online distance calculator.

Eligible participants in Transnational Learning, Teaching and Training Activities are individuals who have a direct link with the organisation in one of the following capacities:

- Apprentices, VET students, Adult learners or young people in blended mobility; and
- Professors, teachers, trainers, educational and administrative staff employed at a participating organisation, or youth workers.

The beneficiaries must be able to demonstrate the formal link with those 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.

Below you can find further details on managing the budget awarded for your Learning, Teaching and Training Activities.

Travel

Travel costs are a contribution to the return travel costs of participants, including accompanying persons, from their place of origin to the venue of the activity.

When claiming travel costs you will need to report on the number of participants in each activity on the Mobility Tool+, the dates of the activity and enter the appropriate unit cost on the basis of the one-way distance obtained from the European Commission's online distance calculator: http://ec.europa.eu/programmes/erasmus-plus/tools/distance_en.htm. The Mobility Tool+ will calculate the grant amount automatically. If necessary, you may add one day for travel directly before the first day of the activity abroad, and one day for travel straight after the last day of the activity; these extra travel days will be considered for the calculation of the Individual Support.

As supporting documents, you need to keep a declaration signed by the receiving organisation specifying the name of the participant, the purpose of the activity and its dates. If the place of departure and/or arrival reported are different from the place where the sending organisation (for departure) and the place where the receiving organisation (for arrival) are located, you need to explain the reason for this difference in the Mobility Tool+. In this case you will also need to keep all travel tickets and invoices, specifying the place of departure and arrival, as well as obtain signed declarations from the receiving partner. Please see Article II.16.2.5 and Annex III of your grant agreement for further details.

Individual Support

Individual support is intended to cover subsistence costs incurred by participants taking part in your transnational activities. Details of each participant will have to be inserted into the Mobility Tool+ and the eligible grant amount will be automatically calculated by multiplying the number of days/months per participant with the applicable unit contribution applicable, as specified in Annex III of your grant agreement.

Individual support costs will only be eligible if participants actually undertook the activity abroad and, to demonstrate this, you must keep for each participant a declaration signed by the receiving organisation specifying the name of the participant, the purpose of its activity and its dates.

Linguistic support

Linguistic support is a contribution to the costs you and your partners may incur to support participants in long-term transnational activities.

On the Mobility Tool+ you will need to report which participants received linguistic support and you will be allowed to claim €150 per participant receiving this type of support. You will need to retain supporting documents in the form of proof of attendance to any language courses, invoices for the purchase of learning materials or a declaration signed by the participant, if the partner organisations delivered the linguistic support themselves. Please see Article II.16.2.5 of your grant agreement for further details.

If you did not originally apply for Linguistic Support, you may only transfer budget to accommodate Linguistic Support when the project has transnational Teaching, Training or Learning activities which are for two months or longer in duration, specified within Annex I in your grant agreement. Please note that any budget transfers must be made in line with the requirements set out in Article I.3.2 of your grant agreement.

6.8. Documents to be retained

You must set up an appropriate accounting system which identifies all sources of funding and expenditure relating to the project incurred during the contract period.

Throughout the project lifecycle you must ensure you have clear financial reporting mechanisms in place to manage your Erasmus+ grant.

You won't need to submit evidence of all expenditure at the reporting stage; however, you will need to confirm that the activities you are claiming costs for actually took place. You will also be required to manage and report on your project finances via the Mobility Tool+.

The NA advises you to retain financial records and supporting documents for all costs incurred in the project, in case of checks and audits by the NA or the European Commission. These can occur up to five years after the payment of the balance of your project's grant or three years in case the maximum grant amount awarded to your project is not more than €60,000. Documents need to be kept for the specified period starting from the date which your project received its balance payment. The only exception to these requirements is where a longer duration is required by national law.

As a minimum, you will need to collect and keep the documents specified in Articles II.16.2.5 (calculation of unit contributions) and II.16.4.4 (calculation of actual costs) of the grant agreement, according to each individual budget heading, as they may be requested in the event of checks and audits.

Other examples of financial records and supporting documents that should be retained include:

- As per Article II.1.3, bank transfer documents showing payments have been made to partners. This should be official documents from your bank, not internal requests for payment, showing the date and amount transferred and clearly stating the partner's organisation name;
- Travel tickets and boarding passes for journeys charged to the project;
- Summary of organisations' subsistence, depreciation and VAT policies.

As per Article II.20.2 of the grant agreement, you need to keep all original documents stored on any appropriate medium. This includes digitalised originals if they are authorised by the relevant national law.

6.9. VAT

Value Added Tax (VAT) is an eligible cost only if it is not recoverable under the applicable national VAT legislation, with the exception of activities or transactions in which states, regional and local government authorities and other public bodies engage as public authorities.

In addition:

- Deductible VAT not actually deducted due to national conditions or to the carelessness of beneficiaries is not eligible; and
- VAT Directive does not apply to non-EU countries

6.10. Budget transfers

Article I.3.2 outlines strict conditions which projects must adhere to when making transfers between budgets. Any changes which do not comply with these conditions will constitute as a significant change to the project which must, therefore, be submitted as a request to the NA. Significant changes to projects' budgets will only be approved in exceptional circumstances.

As per Article I.3.2, the budget headings Transnational Project Meetings, Intellectual Outputs, Multiplier Events, Transnational Training, Teaching and Learning Activities can be increased up to a maximum of 20% of the amounts awarded to each.

Projects can transfer up to 20% of the funds allocated **from** any of the above budget headings. However, Project Management and Implementation and Exceptional Costs cannot be increased under any circumstances.

Projects can transfer funds from any budget category to Special Needs Support, even if no funds have previously been allocated to this budget heading (zero value).

Please refer to Annex II of your grant agreement for the approved amounts for each budget heading.

Table 2 below outlines of the budget amendments which can be made in accordance to Article I.3.2

Budget from	Budget to	Maximum % which can be vired
Project Management and Implementation	Transnational Project Meetings, Intellectual Outputs, Multiplier Events, Transnational Training, Teaching and Learning Activities, Special Needs support	20% Special needs support:100%
Transnational Project Meetings	Intellectual Outputs, Multiplier Events, Transnational Training, Teaching and Learning Activities, Special Needs support	20% Special needs support:100%
Intellectual Outputs	Transnational Project Meetings, Multiplier Events, Transnational Training, Teaching and Learning Activities, Special Needs support	20% Special needs support:100%
Multiplier Events	Transnational Project Meetings, Intellectual Outputs, Transnational Training, Teaching and Learning Activities, Special Needs support	20% Special needs support:100%
Transnational Learning/Teaching/Training Activities	Transnational Project Meetings, Intellectual Outputs, Multiplier Events, Special Needs support	20% Special needs support:100%
Special Needs Support	Transnational Project Meetings, Intellectual Outputs, Multiplier Events, Transnational Training, Teaching and Learning Activities	0%
Exceptional costs	Transnational Project Meetings, Intellectual	20% Special needs

	Outputs, Multiplier Events, Transnational Training, Teaching and Learning Activities, Special Needs support	support:100%
--	---	--------------

When transferring into eligible budget headings, the budget heading receiving the additional funding cannot increase by more than 20% of the amount awarded in Annex II. The exception to this rule applies to Special Needs. Projects cannot transfer funds into Special Needs even if the awarded grant is zero. Under no other heading may transfers occur to budget heading of zero.

6.11. Ineligible Expenditure

As per Article II.16.5 of the grant agreement, in addition to costs not fulfilling conditions as specified in this section of this document, certain types of expenditure will be considered ineligible, namely:

- Return on capital;
- Debt and debt service charges;
- Provisions for losses or debts;
- Interest owed;
- Doubtful debts;
- Exchange losses;
- Costs of opening and operating bank accounts, including costs of transfers from the NA charged by the bank of the beneficiary;
- Costs declared within another project receiving a grant from EU budget, including grants awarded by a Member State and financed from the Union budget and grants awarded by other bodies than the Commission for the purpose of implementing the Union budget; in particular, indirect costs shall not be eligible under a grant for a project awarded to the beneficiary when it already receives an operating grant financed from the Union budget during the period in question;

- In the case of renting or leasing of equipment, the cost of any buy-out option at the end of the lease or rental period;
- Contributions in kind from third parties;
- Excessive or reckless expenditure;
- VAT, when it is recoverable under the applicable national VAT legislation

6.12. Exchange Rates

Please note that the MTNA will make all grant payments in Euro. You are strongly advised to set up a Euro bank account as costs incurred as a result of exchange rates will not be covered by the grant.

As per Article I.4.6 of the grant agreement, to convert any costs incurred in currencies other than Euro, you should use the daily exchange rate established by the European Central Bank for all applicable currencies, on the day you receive your pre-financing payment from the NA. The European Central Bank's rates can be found at: <http://www.ecb.europa.eu/stats/exchange/eurofxref/html/index.en.html>

These exchange rates should be applied until any further pre-financing payments are received from the NA. Upon receipt of any further pre-financing payments exchange rates will need to be reset and applied to the project in accordance to the rates published by the European Central Bank on the date in which funds were received.

7. Payment Arrangements

Article I.4 of the grant agreement sets out the payment arrangements that apply to your project, including the amounts, conditions and timescales for all pre-financing payments. The first pre-financing payment will be made no later than 30 days after the contract has been signed by both the NA and the beneficiary.

KA2 Strategic Partnership projects may be required to submit an Interim Report, and in some cases a Progress Report, to the NA by the dates specified in your grant agreement.

In the event that your project is subject to submit a Progress Report or Interim Report, you need to demonstrate that the project is being delivered in line with the approved grant application. You will also need to demonstrate that, as a partnership, you have spent at least 70% of the previous pre-financing payment received from the NA.

Where the Progress or Interim Report shows that less than 70% of the previous pre-financing payment has been spent, the Coordinator will be required to submit a further report once the required spend can be demonstrated. This additional report will be considered as the request for the next pre-financing payment, which the NA will pay within 60 calendar days of the receipt of the report, provided the report is assessed as satisfactory.

The final payment for the project will be made within 60 days calendar days of receipt of a satisfactory Final Report and its associated documentation to the NA.

8. Progress Report

A sample of KA2 projects will be required to submit a Progress Report to the NA. Article I.4.2 outlines the reporting requirements for your project.

If your project is required to submit a Progress Report the NA will issue a report template for your completion. The report template will be made up of a qualitative and financial section which will be used to assess the extent to which your project is being delivered in line with your original application.

Once the NA has assessed your Progress Report, you will receive feedback along with confirmation regarding your next pre-financing payment.

9. Interim Report

All KA2 projects with a project duration of two years or longer are required to submit an Interim Report. Article I.4.2 outlines the reporting requirements for your project.

Under the 2014 Call, the beneficiary report will need to be submitted via the Mobility Tool+. Further guidance on how to download, complete and submit your Interim Report via the

Mobility Tool+ will be produced once the tool and report forms are released by the European Commission.

Your Interim Report will be made up of a qualitative and financial section which will be used to assess the extent to which your project is being delivered in line with your original application. Once the NA, has assessed your Interim Report, you will receive feedback along with confirmation regarding your next pre-financing payment.

Further information regarding this aspect will be provided once further details have been released by the European Commission.

10. Final Report

All Coordinators will be required to submit a Final Report within 60 days of their project end date, as specified in the grant agreement.

Under the 2014 Call, the beneficiary report will need to be submitted via the Mobility Tool+. Further guidance on how to download, complete and submit your Final Report via the Mobility Tool+ will be produced once the tool and report forms are released by the European Commission.

Your Final Report will be made up of a qualitative and financial section which will be used to assess the extent to which your project was delivered in line with your original application. Once the NA has assessed your Final Report, you will receive feedback along with confirmation of the amount of any final payment due to you or any refund due to the NA.

The Final Report will be assessed on the basis of set quality criteria and scored out of a maximum of 100 points. If the Final Report scores less than 50 points in total, the NA will reduce the final grant amount on the basis of poor, partial or late implementation of the project, even if all activities reported were eligible and actually took place.

The Final Report will be assessed 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;
- The quality of the products and outputs produced;
- The learning outcomes and impact on participants;
- The impact on 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, and
- The potential wider impact of the project on individuals and organisations beyond the beneficiaries.

As per Annex III of your grant agreement, your final grant amount will be reduced to poor, partial or late implementation of the project. Reductions will be applied to the final total of eligible costs on the following basis:

- 25% if the final report scores between 41 and 50 points inclusive;
- 50% if the final report scores between 26 and 40 points inclusive;
- 75% if the final report scores between 0 and 26 points inclusive/

If you fail to submit your final report by the deadline, the NA will send you a formal reminder within 15 calendar days of the deadline. If you still fail to submit the report within 30 days of this reminder, the NA may terminate the agreement and request a full refund of any pre-financing payments made to date.

11. Frequently Asked Questions (FAQ's)

General instructions

According to the multi-beneficiary agreement Article II.15.2, in duly justified cases, following the termination of one or more beneficiaries, the coordinator together with the remaining beneficiaries can make a proposal (amendment request) to the NA to replace the withdrawing partner/s, and/or redistribute their activities among the remaining partners. This proposal should also provide indications on how the budget of the Strategic Partnership should be revised. An amendment has to be made to introduce the necessary modifications.

Replacement of partners

The coordinator's NA will assess the amendment request taking into account the following aspects:

- The replacement of the original partner does not hinder the ability of the Strategic Partnership to carry out the planned core activities and reach the intended objectives (If the role of the original partner is fundamental for the implementation of the project and/or is not replaced by a partner with equivalent profile and expertise.

Change of Coordinator

This is not possible as the organisation willing to take the role of coordinator might have a different financial and operational capacity, and this change will substantially change the nature of the partnership. The change of the coordinator is allowed only in the case of merge or split of the applicant which determines a change in the legal status (Although substantially, it is the same applicant carrying out the Strategic Partnership).

Adding a partner

It is possible on the condition that it soundly proves a higher quality of the partnership. The taking over by a new partner of the responsibility in the implementation of tasks originally foreseen for "initial" partners should only be allowed under duly justified circumstances and proving that at least the same level of quality is ensured.

In all circumstances, any new partner needs to have a valid PIC and must sign a mandate (to be submitted by the applicant at the time of the partner change request).

Extension of Projects

For Strategic Partnerships of 24 months (Call 2014) and between 24-36 months (Call 2015), an extension can be given, provided that:

- The total duration does not exceed 3 years;
- The extension proposed does not exceed 6 months;
- The total grant amount does not change;
- The project does not end later than the date indicated in the Programme Guide (i.e. in the 2014 Programme Guide is implied 31/08/2017; in the 2015 Programme Guide it explicitly states 31/08/2018).

Force Majeure

Q: If a beneficiary planned to attend a project meeting, had booked flights but got ill the day before leaving and had to cancel his trip, can this be seen as a case of force majeure?

A: If the beneficiary can prove that it was not possible to change the participant and that the original participant was not able to travel, the NA can deem the case as force majeure and accept the unit contribution.

Project Management and Implementation

Q: Can expenses relating to part of the salary of some of the staff, part of the rent of the premises of the Coordinator and part of the bills, be covered under this budget heading?

A: Staff costs for managers and administrative staff as well as part of other costs related to the implementation for the Programme (i.e. communication/phone bills between partners) are indeed expected to be covered under Project Management and Implementation. In any cases, please consider that since the financial support granted under this budget item is provided in the form of a scale of unit costs, beneficiaries are not asked to provide proofs of the costs

incurred at Final Report stage. Of course, the grant they get is aimed at ensuring an efficient management and qualitative implementation of the project and the financial use of it should comply with the principle of sound financial management.

Transnational Project Meetings

Q: If a partner has a number of member organisations under its umbrella which are based in a different country from the coordinating/partner organisation, can the partner still participate in a transnational project meeting?

A: In Annex III of the grant agreement, *Part B Eligibility of Expenses, Section 3 Transnational Project Meetings*, there is stated that participation in transnational project meetings taking place in the country of the beneficiary is eligible under this budget category, provided that the activities involve participants from project 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 100km following the online distance band calculator.

Intellectual Outputs

Q: Although not specified in the General Conditions of the NA Beneficiary Agreement, are the employment contracts to be submitted as proof of employment in addition to the time sheets? In the case that a contracted employees' wage is lower than the rate provided by the project, which shall be applied since the daily staff costs are based on unit costs?

A: The idea is to carry out the activities planned; these are the ones that will be checked thoroughly by the NA. Since Intellectual Outputs are calculated on unit costs, the spending money is not really considered. It does not matter whether the beneficiary spent more or less money than the unit costs/flat rate. However, proof of expenses should always be kept in case of primary checks and audits. The NA may ask to other proof from the beneficiary that an activity took place but it does not have to be necessarily the contract since the NA does not check if the amount of the contract corresponds to the flat rate/unit cost but for example the presence list or other documentation.

Q: The Multi beneficiary grant agreement specifies that “The staff category applicable to each person has to be one of the four categories listed in Section III of this Annex. In the case of staff working on voluntary basis, 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.” Does this mean that a coordinator may be able to claim the costs for a person working on a voluntary basis, although this person is not paid?

A: Yes, costs are claimed according to the function performed, not the professional profile. It is indeed possible that a person employed on a voluntary basis (who is very knowledgeable in IT for example) could be paid as a manager (If he/she assumes this task) and not, for example as an IT technician.

Q: A partner would like to be part of the research involved in the project. The coordinator would like to forfeit some of the days allocated for his organisation and instead transfer them to this particular partner, since it was deemed to be quite proficient in tackling the subject matter. Is this transfer possible?

A: It is up to the coordinator and the partners of the project to agree on how to best develop the intellectual output approved and to make the best use of the budget allocated. The beneficiaries are allowed to adjust the estimated budget set out in the grant agreement. For the reallocation of the task, the coordinator should use the applicable unit of costs for the category of staff and country concerned (Please refer to Annex III to the grant agreement, Rates applicable for contribution to unit costs, Key Action 2- Strategic Partnerships, point 3. Intellectual Outputs). In addition, please refer to I.3.2 of the Special Conditions of the Grant Agreement, which specifies the rules for transfers between budget categories without amendment.

Learning/Teaching/Training Activities

Q: Are learning mobilities for distance under 100 km possible?

A: Mobilities for distance under 100km are eligible, but no travel costs will be awarded.

Exceptional Costs

Q: Do the 75% allocated under Exceptional Costs applicable on the full price of the equipment/software bought or the depreciated price for the duration of the project?

A: The provisions on the eligible costs for equipment purchase are in Annex III to the grant agreement. The whole purchase price can be eligible only if the lifespan of the item is the same as the duration of the project. If the equipment is used partially for the project, the covered expenses will be calculated accordingly. This would mean that only the depreciation costs for the duration of the project could be covered for equipment that will continue to be used once the project has ended.