



Capacity building in the field of youth

2020

FAQs for beneficiaries

This document was created to provide quick answers to frequently asked questions regarding projects granted under the action capacity building in the field of youth.

For the **full version** of the action guidelines please refer to the Programme guide ([pg 175-190 and 286-290](#)).

[The Financial Regulation applicable in all EU languages can be found here](#)

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1. General

1.0. Are there particular requirements or measures related to the implementation of CBY 2020 projects during the COVID-19 pandemic?

Specific measures have been put in place by the European Commission and the EACEA in order to assist project beneficiaries and project participants confronted with difficulties in the implementation of their project activities during the COVID-19 pandemic. More information on these measures can be found at the following links:

- https://eacea.ec.europa.eu/about-eacea/coronavirus-impact_en
- https://ec.europa.eu/programmes/erasmus-plus/resources/coronavirus-impact_en

In addition, beneficiaries are invited to contact their project officer (see 1.1 below) in order to decide on the best approach for their project and/or the participants.

1.1. Is there a designated project officer in EACEA for each project?

Each selected project is assigned to a project officer. The details of the project officer in charge are provided prior to the kick-off meeting organised by the Agency (see 1.2. “*online briefing*” below). If you do not know who your project officer is, send a message to the Youth functional mailbox (EACEA-YOUTH@ec.europa.eu).

1.2. How are meetings between the Agency and beneficiaries organised?

The Agency monitors your project in order to ensure that it is on track, that its objectives can be achieved and that all basic rules are respected. EACEA monitoring aims also at providing support and guidance for a successful outcome of the project. While most of the monitoring activities will take place with the project coordinator, if needed EACEA can also contact partner organisations.

The Agency monitors projects in several ways:

- ***Through desk monitoring***

The Agency undertakes desk monitoring during the entire project implementation period. Project officers are available to provide information, answer queries and give guidance. You should liaise with your project officer by email or phone. Emails sent to the project officers should always include in Cc the functional mailbox of EACEA youth sector, i.e. EACEA-YOUTH@ec.europa.eu.

The assessment and review of activities and expenditure at reporting stage (progress or final reports) are also part of EACEA desk monitoring.

- ***Through the online briefing***

An online briefing is organised at the beginning of your project as a guidance session to explain the practical steps necessary for the administrative management of the project. Participation in this meeting is strongly recommended to all beneficiary organisations. A recording of the 2020 kick-off meeting has been made available on EACEA website in the “Beneficiaries Space” for CBY 2020 projects.



- **Through a monitoring visit to your organisation**

Monitoring visits can take place at any time during the lifetime of the project in order to verify the status of the project's implementation, to obtain a clearer picture of its management and to ensure that the expected outputs will be delivered as planned. If the monitoring requires a visit to your premises, the Agency will inform you in advance and in writing of the purpose of the visit, the issues to be addressed and, where appropriate, the list of documents to be made available or to be submitted in advance.

- **Through EACEA participation in an event organised by your organisation**

The Agency may attend a project event or a partnership meeting as an observer in order to become acquainted with the progress of the project or as a contributor if relevant and useful for the partnership. This participation can be either physical or virtual (via videoconference).

- **Through a meeting at EACEA**

[Where physical presence is expected]

In accordance with Article I.12. "MEETINGS BETWEEN AGENCY AND BENEFICIARIES" of the grant agreement, representatives of the project partners may be asked to attend meetings/conferences organised by the Agency/European Commission. These meetings can concern a single project – in this case they fall under the EACEA monitoring activities and they aim at reviewing specific aspects of a project - or they can concern several projects – in this case they will address general or specific topics related to the content of the projects.

In the context of these meetings/conferences, project representatives may be requested to make presentations on the progress of their project or on aspects of its content or management.

[Where physical presence is not expected]

Depending on the circumstances, online meetings can be organised by the Agency on similar grounds as those defined above for "physical meetings" (i.e. with individual projects or with a group of projects).

Throughout the COVID-19 pandemic most of the meetings and other monitoring activities organised by the Agency will take place online.

1.3. Do we need to sign a Cooperation Agreement (/Memorandum of Understanding/Partnership Agreement/etc.) between beneficiaries?

In accordance with Article I.15 of the grant agreement, beneficiaries *"must have concluded an internal cooperation agreement including provisions on the management, operation and coordination of the beneficiaries and the implementation of the action"* within three months of the beginning of the project.

As specified under Art. I.15, this cooperation agreement must define the role of each beneficiary in the implementation of the project, as well as all necessary arrangements agreed between them and in particular, those concerning the management of the grant (i.e. payment modalities and timing, supporting documents required, travel arrangements, etc.).

Please note that failure to provide EACEA with a copy of a signed partnership agreement upon request (and at the earliest 3 months after the beginning of the project) may be considered as a breach of contractual obligations as specified under articles II.17.3.1 (c) and II.25.4.



2. Interim (/mid-term) report

2.1. In which case should an interim (mid-term) report be submitted?

In your grant agreement, under Article I. 4 “Reporting”, you can see if such a report is required. Note that this requirement is not applicable to all CBY projects. The decision to request an interim report or not is related to the specific situation of the partnership and its beneficiaries.

2.2. Should copies of invoices and/or lists of invoices be submitted with the interim (/mid-term) report?

No. Copies of invoices do not need to be submitted with the interim report. If needed, the Agency may ask to be provided with support documents including invoices.

2.3. If we have spent 70 % of the grant before the mid-term of the project, can we send the interim (/mid-term) report before?

The interim report is due at mid term of your eligibility period. It aims at ensuring that the project is going according to plan.

Although you can submit your report earlier, it will be up to the Agency to analyse it and decide if it contains sufficient information on the project implementation in order to be accepted. In any case, refer to your project officer before sending your interim report before the deadline.

2.4. What happens if we are late with the submission of the interim (/mid-term) report?

The submission of the interim report is a contractual obligation. In the event of unforeseen delays in the timely submission of the interim report, you must inform your project officer immediately and justify the reason for the delay. If these reasons are acceptable (and are not related to mismanagement within the partnership), EACEA may grant a (reasonable) extension for the submission of the report.

Please see article “II.23 — NON-COMPLIANCE WITH REPORTING OBLIGATIONS” on possible consequences for the non or late submission of mandatory reports.

3. Reporting, participant lists and annexes

3.1. For Capacity building activities, are participant lists requested for any event?

A participant list is requested for each funded activity under CBY as well as for mobility activities. The list must be endorsed (signed) by each participant and validated by the organisation responsible for the event. Templates for participant lists can be found on EACEA’s Beneficiaries space.

3.2. In the participant lists, should all participants be listed or only those who travel to the event/activity?

All participants for which costs are claimed must be indicated individually in the relevant participant lists.

3.3. Is there a specific form/template to be filled in for volunteers report?

Yes, volunteers must complete a MANDATORY online survey. The link is available on EACEA’s website under “Beneficiaries space”, in the section “Reporting”.

3.4. Is there a mobility tool available for this action?

No. The youth mobility tool is only available for projects managed by the National Agencies.



4. Amendments

4.1. Is it possible to ask for an extension of the eligibility period?

The need to extend the eligibility period of a project must be dully justified and cannot result from poor management (/implementation or monitoring) of the project. In other words, it has to result from external and unexpected circumstances over which the beneficiaries had no control. The COVID-19 pandemic is a clear example of such circumstances.

Requests for extensions must be submitted at the latest, one month before the end date of the eligibility period foreseen in the grant agreement.

In principle the maximum duration of a CBY project, including extension, is 24 months. As a result, a project with an initial length of 24 months has already reached the maximum duration allowed and could not benefit from an extension of its eligibility period.

EXCEPTIONALLY, and for delays related to the COVID-19 pandemic, the maximum duration of a CBY project has been extended to 36 months, thereby allowing 24-month projects to benefit from a 12 month extension if justified.

4.2. How to deal with a partnership modification?

The expertise, complementarity, financial and operational capacity, geographical coverage, etc. of the partnership constitutes an important element in the selection of CBY projects. As a result, changes in the composition of the partnership are considered as important as they may put into question the original selection decision.

When a project is facing a change in its partnership, **the coordinator must alert the Agency immediately** in order for the latter to assess the impact of such a change and to advise the beneficiaries accordingly.

In the case of a partner withdrawing from a project, different aspects must be analysed:

- If, because of the partner's withdrawal, **the minimal eligibility requirements** set in the Programme Guide in terms of partnership composition are not respected anymore, then, proposing a **replacement is mandatory** in order to ensure that the project remains eligible;
- If the withdrawal does not affect the eligibility, **the role of the partner and the timing of their withdrawal will be taken into consideration** in order to decide if a replacement is required (e.g. the partner played an important role, many of its tasks remain to be implemented, none of the other partners can take over these tasks, etc.) or not (e.g. the partner played a marginal role, all its tasks have been completed, another partner has agreed to take over these tasks, etc.).

In any case:

- **a new/revised work programme and budget must be provided** in order to demonstrate:
 - a) that the remaining tasks and their corresponding expenditure are redistributed among the remaining beneficiaries;
 - b) that the original objectives and expected outputs of the project remain unchanged as compared to the original application.



- All partners (including those withdrawing) must formally endorse the modification proposal.

Note that as a beneficiary of the grant, a **withdrawn partner remains responsible for the activities and expenditure incurred during its participation in the project** until the end of all the contractual obligations related to it.

4.3. Should we notify EACEA of changes of contact persons in partner organisations?

Yes. Changes of contact persons for the coordinator or for the partners must be notified to EACEA. However, this will not result in an official amendment to the grant agreement. A written confirmation is sufficient.

4.4. Should EACEA be informed about any change of activity places or dates?

Changes of activity places or dates are considered amendments, therefore EACEA must be informed duly in advance in order to analyse, and if applicable, accept the change in time. Each change must be confirmed by your project officer in writing. Please note that without any prior authorisation by EACEA, costs linked to changes could be rejected at the final report stage.

For changes to mobility activities, a new indicative time table is requested.

4.5. Are budget transfers possible between headings with “real costs” and “unit costs”?

Budget transfers are **authorised only between categories of real costs covering capacity building activities** (Chapter 1).

No budget transfer is authorised:

- between headings funded through real costs and headings funded by unit costs since they are two different categories of costs;
- between different budget headings funded by unit costs (i.e. between heading 2. “Youth exchanges” and heading 4. “Mobility of youth workers”);
- between the real costs budget headings of 1. “Capacity building activities” and those included under “Mobility activities” (i.e. “Special Needs” and “Exceptional Costs”).

4.6. What is the % of budget transfers allowed without an amendment to the grant agreement?

As specified under Article I.9 of the grant agreement "Special provisions on budget transfers", and taking into account the restrictions described under question 4.5 above, **budget transfers between budget categories are limited to 10% of the amount of the budget category towards which the transfer is intended.** This means that the beneficiaries are authorised to proceed with eligible transfers of up to 10% without needing to request an amendment.

4.7. Are budget transfers between partner beneficiaries allowed?

The distribution of the project budget (covering both the grant and the co-funding provided by the partnership) between beneficiaries is part of the original application and, as such, it should be respected. This distribution will be used by the Agency in the event of a recovery requested from individual beneficiaries.



While small variations in this distribution can (and will most probably) occur during the project implementation, **important changes** (e.g. if a partner takes over a large part of the activities/budget from another partner) **must be communicated in writing to the Agency** in order for the latter to modify the project data accordingly.

5. Budget

The EACEA reserves the right to reject, at final report stage, any expenses which do not fulfil the eligibility criteria or which are not duly justified and documented.

Please note that all expenses/costs (reimbursement on the basis of incurred costs) must be clearly specified, detailed and duly documented by copies of invoices and proof of payments at final report stage.

5.1. What are the co-financing rules of CBY projects?

The CBY EU grant is a combination of two parts: the first part is awarded on the basis of **real costs** and the second part is in the form of **unit costs**.

- **Real costs:** this part of the grant represents **a maximum of 80%¹ of the total eligible costs for the capacity building activities²**. According to the principle of co-financing, the remaining part of the total eligible costs (i.e. minimum 20%) must be covered through the organisations' own funds or from other sources of income (e.g. beneficiary's own resources, financial contributions from third parties, etc.). The source of income covering the remaining 20% of the total eligible costs must be declared in the budget.
- **Unit costs:** under this form of funding the "non-profit" and "co-financing" principles have been ensured by the Commission when defining the amounts, rates or percentages of each of the unit costs used. As a result, there is no need for the beneficiary to justify the actual (real) costs incurred for each of the activities covered by unit costs.

5.2. What do the different categories of the budgetary annex refer to?

Please refer to the document "**Guidelines and recommendations on the use of the grant**" available on the Beneficiaries Space for detailed information on the CBY 2020 budget composition and functioning.

5.3. Where are we supposed to declare budget costs for a webpage and/or for the creation of website and/or web-design costs as well as maintenance?

These costs must be declared under heading 2. "Information and communication and Technology (ICT) costs".

¹ This percentage varies from project to project. Please refer to Annex III of your grant agreement in order to identify the level of co-financing. This fixed percentage will be used at final report stage in order to define the final amount of the grant.

² Please note that for the two budget headings funded through "real costs" under the Mobility Activities part of the budget – i.e. "Special Needs support" and "Exceptional Costs" - the grant can cover up to 100% of the total eligible costs.



5.4. In the budget table what does “Serial number” mean?

By serial number we mean the number of the invoice/supporting document as registered in the accountancy of the beneficiary organisation. The serial number will help you and EACEA if and when the latter will ask to verify some of these invoices/supporting documents.

5.5. Is the exchange rate calculated with the rate of the month when the expense was actually made or with the rate of the pre-financing month which applies to the whole project lifetime?

In accordance with Article I.4.6 of the grant agreement, the exchange rate used to convert costs incurred in another currency into euros must correspond to the **average of the daily exchange rate** published in the Series C of the *Official Journal of the European Union* over the entire reporting period. (available at <http://www.ecb.europa.eu/stats/exchange/eurofxref/html/index.en.html>).

Where no daily euro exchange rate is published in the Official Journal of the European Union for the currency in question, conversion shall be made at the average of the monthly accounting rates established by the Commission and published on its website, http://ec.europa.eu/budget/contracts_grants/info_contracts/inforeuro/inforeuro_en.cfm, determined over the corresponding reporting period.

Beneficiaries and affiliated entities with general accounts in euro shall convert costs incurred in another currency into euro according to their usual accounting practices.

If the costs were contracted, invoiced or paid directly in euro, the beneficiary declares them as such, irrespective of the currency in which it keeps its accounts. This is without prejudice to the rule under which it must be possible to reconcile requests for payment and underlying costs with beneficiaries' accounts.

5.6. How can unspent budget be used to cover unplanned costs in the initial budget?

For **budget headings covered with real costs**, any unspent amount as compared to the grant awarded, must be reimbursed to EACEA. EACEA request for reimbursement will take place after having analysed your declaration of expenditure and will recover unused amounts and/or costs declared as ineligible.

Unspent amounts under a specific budget heading covered with real costs can be transferred to another budget heading covered with real costs under the 10% limit or following an amendment to the grant agreement (following the rules described under point 4 of the present document).

Please always contact EACEA if you plan budget modifications as these could lead to amendments or to the ineligibility of costs at final report stage.

6. Supporting documents

6.1. What is a supporting document?

A supporting document provides proof that costs have been incurred or that activities have taken place. Supporting documents can be for instance: proofs of payment, bank statements or cashier's receipts, meeting minutes and participant lists, boarding passes, photos, videos, press coverage, etc.



In general, a supporting document must be identifiable and verifiable.

6.2. For which categories of costs should we be able to present supporting documents?

For all with the exception of indirect costs.

6.3. Are supporting documents requested with the e-report (final report)?

Supporting documents should not be sent automatically with the final report.

Following receipt of the final report, a sample of supporting documents will be requested by EACEA in order to complete its analysis.

6.4. Are partners requested to send invoices of real costs to the coordinator?

The coordinator must be in possession of a copy of all the necessary support documents, invoices, proofs of payment, proofs of activities, etc. The partners have to keep the originals but, if needed, the Agency may request the original from the partner concerned.

All supporting documents must be kept for 5 years and must be available for auditors mandated by the EACEA of the European Commission. Please remember that invoicing between beneficiaries of the same consortium is not considered eligible.

6.5. Are payments in cash or by check accepted? How do we prove the payment?

Payments in cash or by checks are not authorised. They might be accepted under exceptional circumstances (e.g. when the local banking context does not allow for electronic transactions; when the type of expenditure and the amount concerned would make a bank transfer inefficient; when it corresponds to normal and documented practice in the beneficiary organisation; when the partnership has agreed to such a practice in its “Partnership Agreement”). In these very exceptional cases, a cashier’s receipt can be provided.

In any case, please refer to your project officer in EACEA before proceeding with payments/reimbursement in cash.

6.6. Do guest names have to be on the hotel invoices?

The name of participants/guests must be identifiable in the supporting documents provided for the activity concerned. This could be the case with hotel invoices and/or other supporting documents related to the activity.

Usually, an invoice should contain a minimum of information such as reference of the project, date, activity etc. and it should be issued in the name of the person/beneficiary who has organised the activities.

6.7. Is any translation requested for invoices provided in non-EU languages?

All invoices in EU official languages will be accepted. For other languages, a translation (not certified) of the most important parts must be sent to EACEA if requested.

6.8. Should any invoice related to “Indirect costs” be presented?

No invoices will be requested by EACEA for indirect costs. However, verification of the reality of indirect costs may take place in case of a financial audit.



6.9. Are proofs of payment related to accommodation and food requested for mobility activities?

For mobility activities, costs for accommodation and food are covered by the unit costs under 'Organisation support'. As a result, invoices are not requested (see also answer to question 8.1 below).

7. Eligible costs

7.1. If an activity takes place in city "X", can participants from that city benefit from organisational support?

All participants from eligible countries represented in the consortium can benefit from organisational support, including if they are resident of the country/city where the activity takes place.

7.2. Are bank fees eligible as bank transfers between participating organisations?

Bank fees are not eligible, neither are costs of opening and operating bank accounts (including costs of transfers from/to the Executive Agency or to other beneficiaries) charged by the bank of the beneficiary (see article II.19.4 (g) "Ineligible costs" of the grant agreement).

7.3. When are indirect costs not eligible?

A flat-rate amount, not exceeding 7% of the eligible direct costs of the project, is eligible under indirect costs, representing the beneficiary's general administrative costs, such as telecommunication, office rent and supplies which can be regarded as chargeable to the project.

Indirect costs are not eligible when the beneficiary receives an operating grant from the budget of the European Union for the period concerned unless it can be demonstrated that the CBY project activities are completely separated from the activities covered by the operating grant. Operating grants are grants awarded to organisations for their functioning. In case of doubt, please consult your project officer in EACEA in you are in receipt of an operating grant.

7.4. Are indirect costs eligible only for the applicant organisation?

Indirect costs cover the general administrative costs chargeable to the project (e.g. electricity, heating, internet bills, etc.). These costs are eligible for all partners in the consortium.

7.5. Can contributions "in kind" be considered as part of the project co-financing provided by the beneficiaries?

Contributions in kind are **NOT ELIGIBLE** under CBY projects . As a result, they cannot be declared as part of the project co-financing provided by the partnership.

7.6. Is a daily allowance accepted as an eligible cost?

For capacity building activities, "daily allowances" covering board, lodging and local transport can be accepted **only if they correspond to a documented and official practice** in the beneficiary organisation and/or in the partnership as a whole. In this latter case, the modalities must have been defined in the cooperation agreement or memorandum of understanding endorsed by all beneficiary organisations.



In all other circumstances (i.e. when the proof of such a formalized practice cannot be provided), the board, lodging and local transport costs must be justified through valid proofs of payment/purchase evidence.

Please note that **for mobility activities requiring special needs support**, the costs of the accompanying person(s) must be justified through valid proofs of payment/purchase evidence. Special needs support is intended for participants with disabilities and their accompanying persons.

7.7. Are fees paid to a facilitator/trainer/speaker/etc. eligible?

Fees can only be paid to **persons external to the partnership** (i.e. not employed by one of the beneficiaries).

In general, CBY grants are awarded to organisations with the purpose of developing the capacity of the beneficiary organisations and their staff. In this context, the use of external facilitators/trainers/speakers should be strictly limited to activities and tasks that cannot be performed/delivered by the staff of the beneficiary organisations.

The total costs entailed for the contribution of an external facilitator/trainer/speaker (e.g. for his/her accommodation, subsistence, travel, local transport and honoraries/fees) must be budgeted under the unique budget heading 2.5 'Costs for external speakers'. Costs for external speakers cannot be declared under any other budget heading.

7.8. What are the depreciation rules?

The depreciation rules applied to CBY projects are **those foreseen in the national legislation** of the country where the equipment/asset has been acquired/installed and registered in the accountancy/inventory of assets of the beneficiary organisation.

The amount charged to the project must be calculated according to this legislation and to the duration of the project (maximum 24 months for CBY projects).

7.9. What rules are applied for the eligibility of costs incurred before or after the eligibility period of a project?

Costs incurred before the starting date of the action are ineligible. **Exceptionally**, if the applicant can demonstrate the need to start the action before the agreement is signed and if the Agency accept the justifications in advance, the costs can be considered eligible.

Costs incurred after the end date of the action may be eligible if they relate to the preparation of the final reports or to payment of the final audit certificate.

8. Travel



8.1. Should travel costs be justified by proofs of payment?

Under the CBY budget, travel costs are covered by **unit costs**. As a result, the supporting documents that may be requested by the Agency concern **the reality of the activity** (i.e. a proof that the activity/travel took place and that it was relevant for the project objectives) **and not its actual/real cost**.

These **proofs of activity** (e.g. boarding passes, proof of attendance or participation to a meeting/conference/training activity) can be requested by EACEA at final report stage as documentation for the claim related to lump sums for the travel costs (based on the distance calculator). The EACEA reserves the right to reject expenses at final report stage if they are not duly justified and documented.

8.2. What is the procedure if a boarding pass has been lost?

If a boarding pass or travel ticket has been lost, alternative tangible evidence must be provided (e.g. document from the travel agency, invoice from a hotel, a formal attestation from the hosting organisation, etc.)

The Agency will decide if the documents submitted are sufficient to demonstrate that the travel took place /the eligibility of the cost.

8.3. Should travel days be indicated in the participants lists?

Participants are requested to indicate the date of arrival to the place of activity and the date of departure. For mobility activities (Youth Exchange and Mobility of Youth Workers), the duration of the activity (in days) is also requested.

The participants list is validated by the beneficiary in charge of the activity.

8.4. What kind of supporting documents should be provided in the event of travels by car?

Local travels by car/taxi/bus etc. are covered through the activity costs for transnational project meetings under “Capacity Building activities” or through the “Organisational costs” for the chapter “Mobility activities”.

Costs for **longer journeys by car** are reimbursed under the form of scales of unit costs based on the travel distance. (Distance calculator: https://ec.europa.eu/programmes/erasmus-plus/resources/distance-calculator_en)

In this case, participants must be able to demonstrate that they have travelled/have been present at the activity location through ,for instance, a gas/petrol invoice, a toll proof, a declaration on honour from the participants etc.

Participants who have travelled by car must be clearly identified in the statement of expenditure.

8.5. Is it allowed for participants of mobility activities to start their travel from another country/city than the one of their sending organisation?

In principle, travel must take place between the participants' place of origin and the venue of the activity. However,exceptionally, a participant may need to travel to the venue of the activity from another place than his/her place of origin. These type of changes **require prior authorisation from EACEA** and the costs



claimed can never be higher than the costs corresponding to a departure from the place of origin. In the absence of such an authorisation, the corresponding costs may be declared ineligible.

8.6. Can affiliated entities be considered as partners in a project?

In accordance with Article II.19.1 of the grant agreement, eligible costs are those incurred by the beneficiaries, i.e. the coordinator and the partners referred to under Annex IV of the grant agreement.

Costs declared by organisations not listed among the beneficiaries are *de facto* considered as ineligible. This is also the case of costs declared by entities affiliated to a beneficiary.

If a beneficiary organisation intends to delegate tasks to one of its affiliated entities, **such entities must be included among the list of beneficiaries through an official amendment procedure.**

8.7. When partners come from international networks, are they allowed to send participants from branch organisations (affiliated entities) established in other countries or do they strictly have to be residents of the country where the network is registered?

Participants must be residents of countries represented in the partnership and they must be attached to (/employed by or enrolled in) a beneficiary organisation. If they are attached to an affiliated entity the latter must fulfil the requirements indicated under 8.6 above.

9. External providers and services

9.1. What are the rules for hiring external persons/external service providers?

As per point 7.7 of the present document, capacity building grants are awarded for the purpose of developing the capacity of the beneficiary organisations and their staff. As a result, it is to be expected that most of the activities are performed/delivered by members of the partnership.

If necessary, and if foreseen as such in the grant application, external persons/bodies may be hired to fulfil very specific project tasks. In this case, the following conditions must be fulfilled:

- the subcontracting should cover only very specific and limited tasks and **never tasks related to the coordination/management of the project;**
- the contractor selection process should be documented and respect the rule of absence of conflict of interest with members of the partnership (e.g. no family ties between the service provider and members of the partnership);
- the beneficiaries shall award the contract to the tender offering best value for money or, as appropriate, to the tender offering the lowest price;
- a contract showing the nature of the tasks and the price agreed should be signed between the contractor and the beneficiary concerned;
- the contractor must issue a detailed invoice based on the actual costs incurred (including if applicable, travel, accommodation, subsistence costs, etc.) and not on the basis of the amount foreseen in the application;
- contractors must be paid via a bank transfer and a proof of payment must be provided at final report level;



- the transaction must fulfil the income tax legislation applicable in the country of the service provider.

For more detailed information on subcontracting and tenders please refer to article II.10 of the grant agreement.

9.2. How should offers from different service providers be requested?

Although it is not a mandatory requirement, it is considered as good practice to ask for several (at least three) offers from different providers. The “best value for money” rule should be applied (refer to point 9.1 above). The procedure for selecting the external provider should be duly documented.

9.3. Can advance payments or late payments with external providers be accepted?

Yes. While activities must be implemented and costs must be incurred during the implementation period indicated in the grant agreement (with the exception of costs related to the preparation of the final report or the audit report, if applicable), the actual invoicing and payment can take place after the end of the eligibility period.

9.4. Are board and lodging costs eligible for external providers?

Yes but they must be included and clearly stated in the signed contract between both parties (or invoice). These must be part of the overall price charged by the external provider.

10. VAT

Is VAT considered as an eligible cost and what is the VAT exemption?

Value added tax (VAT) will be considered as an **eligible cost only if it is not recoverable** under the applicable national legislation. The only exception relates to activities or transactions in which states, regional and local government authorities and other public bodies engage as public authorities.

Non-deductible VAT is eligible as expenditure. VAT paid by beneficiaries, including public bodies, is eligible and can be claimed at the final reportstage.

Only the supply of goods and services against payment of a price is subject to VAT (e.g. costs of travel, of equipment, of consumables and supplies, of audit services, translation services, evaluation services, subcontracts).

11. EMAIL CONTACT

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