**ADDITIONAL FINANCIAL AND CONVENTIONAL TERMS APPLIED IN PROJECTS ORGANIZING VIRTUAL ACTIVITIES DUE TO COVID-19**

The following terms are being applied only in cases in which virtual activities are to be conducted due to COVID-19 pandemic. An Evaluation essay on the virtual activities is needed according to the rules outlined in the Grant Agreement.

**Estimation and supporting documents for the financial contribution per unitary expense cost**

What is stipulated concerning the Project Management and Implementation expenses is still in effect.

**Learning, Teaching and Training Activities**

1. **Estimation of the grant amount:** The grant amount is in the form of a financial contribution per unitary expense cost and concerns the funding of individual expenses.

* A travel grant is not provided.
* Linguistic support can be provided in the case of virtual activities and the same rules are followed.
* Individual support grant: The grant amount is estimated by multiplying the number of days participating virtually per participant by the 15% of the amount of the financial contribution per unitary expense cost stipulated per day for the specific participant and for the specific country of reception, according to what is defined in Appendix IV of the Grant Agreement. The days of transportation before and after the activity are not included in the estimation of the grant for individual expenses.

1. **Grant prerequisites:**

* Individual Expenses: A necessary prerequisite for receiving the grant is for the activity to have been realized by the participant.
* Linguistic Support expenses: A necessary prerequisite for receiving the grant is for the participant to have realized an activity of over a 2-month period, as well as to have attended linguistic preparation courses in the language of teaching.

**c. Supporting documents:**

* Individual Support Grant: A certificate of participation in the activity realized, in the form of a signed statement by the Organization of Reception in which there will be the names and surnames of all participants, the topic of the activity, as well as the start and end date of the specific virtual activity.
* Linguistic Support Grant: A certificate of participation in the courses in the form of a signed attestation by the organization in charge. In the certificate there will be the name and surname of the participant, the foreign language taught as well as the time period the linguistic support was provided.

**Estimation of real expenses:**

**A. Special Needs Support Grant**

The beneficiaries are likely to transfer funds from any budget item into the Special Needs Support budget item, even if there was not an initial grant for this item.

(a) Estimation of the amount of grant: The grant amounts to the reimbursement /payment of the 100% of the eligible expenses really made.

(b) Eligible expenses: Expenses directly connected to Participants who are people with special needs and need to realize virtual activities.

(c) Supporting documents: Receipts / invoices of the expenses made, in which the name and address of the organization issuing the receipt / invoice are referred, as well as the amount and currency of transaction of the receipt / invoice and the date of issuance of the receipt / invoice.

**B. Exceptional Costs**

As regards Exceptional Costs, the beneficiaries are able to transfer up to the 10% of the grant amount from any unitary cost expense item into the Exceptional Expenses item in order to cover expenses concerning the purchase and / or rental of equipment and / or services necessary for the fulfillment of virtual mobility activities due to COVID-19, even if there wasn't an initial amount engaged in the approved budget in the Exceptional Costs item.

**(a)** **Estimation of the grant amount**: The grant amounts to the reimbursement/payment of the 75% of the expenses on the purchase / rental of equipment or services.

**(b)** **Eligible expenses**: Expenses directly connected to the purchase / rental of equipment or services necessary for the fulfillment of virtual mobility activities.

**(c)** **Supporting documents**: Receipts / invoices of the expenses made, in which the name and address of the organization issuing the receipt / invoice are referred, as well as the amount and currency of transaction of the receipt / invoice and the date of issuance of the receipt / invoice.