

**EUROPEAN COMMISSION
Directorate-General for
ENVIRONMENT**

***Call for Proposals for
Pilot Projects on civil protection
cross border co-operation in the
fight against natural disasters***

Grant application guide

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1. USEFUL ADDRESSES

Commission Services

The service in charge for this call is the Civil Protection Unit, of the Directorate General for Environment (DG ENV).

Applications must be sent to the following **postal address, with the indicated heading (italics)**:

Pilot Projects on civil protection cross border co-operation in the fight against natural disasters
EUROPEAN COMMISSION,
Directorate-General for Environment
Civil Protection Unit (ENV.A.3)
BU-9 2/170
B-1049 Brussels

Delivery by hand is possible at the following address only:

European Commission
Logistics and Services Unit / Central Mail section
Rue de Genève, 1
B – 1140 Brussels

Contact address/information details:

- Fax number : +32-229-90314
- E-mail address: ENV-A03@cec.eu.int
- INTERNET : <http://europa.eu.int/comm/environment/civil/>

FOR MORE INFORMATION ABOUT COMMUNITY FUNDING IN THE FIELD OF ENVIRONMENT CHECK THE FOLLOWING WEBSITES:

http://europa.eu.int/comm/environment/funding/intro_en.htm

OR

<http://europa.eu.int/grants/>

2. WHAT ARE PILOT PROJECTS ON CIVIL PROTECTION CROSS BORDER CO-OPERATION IN THE FIGHT AGAINST NATURAL DISASTERS?

Introduction

EU Member States are faced with a wide range of natural disasters. Research shows an increase in the number of natural disasters and in their economic repercussions. In the year 2005 alone, the EU witnessed severe floods and forest fires, leading to the loss of life and serious economic damage. Moreover, third countries frequently call upon the European Union to provide assistance in handling or mitigating the consequences of major disasters occurring outside the Union. These trends call for concerted action at European level to strengthen preparedness and response capabilities, within the general current and future framework of the Community Civil Protection Mechanism¹.

A specific amount of 6.5 M € is earmarked in the European Commission budget for 2006. This funding is intended for pilot projects on cross border civil protection cooperation in the fight against natural disasters and should aim at raising awareness and providing a framework for closer cooperation in civil protection. This should be done by developing cross border early warning, coordination and logistical tools with a view to preventing or at least minimising the consequences of natural disasters.

The pilot projects should further the resolution of the European Parliament adopted on 8 September 2005 on the fight against natural disasters as well as the recently adopted reports of the European Parliament on this matter². The pilot projects should also build on the proposal presented by the Commission for establishing a Rapid Response Preparedness Instrument (COM(2005) 113) and the Commission proposal for a Council Decision establishing a Community civil protection mechanism (recast) (COM(2006)29 final). Finally, the pilot projects should take forward work on the EU civil protection rapid response capability, as called for by the conclusions of the European Council of 16-17 June 2005, the Justice and Home Affairs Council Declaration of 13 July 2005, the conclusions of the General Affairs Council of 18-19 July 2005.

The specific thematic priorities to be developed in this framework are summarised in paragraph 3 ('What projects can be co-financed?').

¹ COUNCIL DECISION of 23 October 2001 establishing a Community mechanism to facilitate reinforced cooperation in civil protection assistance interventions (2001/792/EC, Euratom)

² P6_A(2006)0147, P6_A(2006)0149 and P6_AMA(2006)0152.

The pilot projects will be entitled to financial support - in the form of grants - for a **combination** of different activities such as major projects, workshops, conferences, training, exchange of experts and exercises. These activities should give an overall contribution to developing the capacity for, speed and effectiveness of European civil protection assistance in the initial stages of major natural disasters. The activities should have cross border elements, such as the involvement of two or more Member States sharing for instance capabilities or borders. These activities should facilitate cooperation, exchange of experience and mutual assistance between Member States in the field of civil protection.

The scope and content of the proposed pilot projects should be such as to involve at least two or more Member States and the greatest possible encouragement will be given to multinational projects, with maximum dissemination throughout the Union.

Financial regulations

Grants awarded under the present Call for Proposals are subject, as appropriate, to the following provisions:

- Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities³ and;
- Commission Regulation (EC, Euratom) No 2342/2002 of 23 December 2002 laying down detailed rules for the implementation of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities.⁴

Budget

The indicative budget available for the Call for Proposals for pilot projects on civil protection cross border cooperation in the fight against natural disasters is around 6.5 million euro.

³ OJ L 248, 16.09.2002

⁴ OJ L 357, 31/12/2002

3. WHAT PROJECTS CAN BE CO-FINANCED?

A. Objectives of pilot projects eligible for co-financing

The pilot projects should boost cooperation in the framework of the Community Civil Protection Mechanism and should be mainly focussed on operational cooperation in a multinational context.

They should result in enhanced effectiveness of European civil protection assistance inside and outside the European Union. While focusing on cross-border cooperation within the EU, the projects should preferably be designed in such a way that their results also benefit Community civil protection interventions in third countries in the framework of the Community Mechanism for Civil Protection.

Pilot projects should be developed within one of the following natural disasters hazards areas:

- Forest Fires;
- Floods;
- Severe hydro meteorological events;
- Earthquakes.

Pilot projects should aim at enabling different Member States to develop and implement mutual sharing of civil protection capabilities. Examples of deliverables include: the design of the conceptual framework and setting up of operational cross border modular teams, developing interoperable shared equipment, testing on the ground of these teams and equipment through exercises, developing and implementing common operational guidelines as well as trainings at different levels and improving means and methods of forecasting.

B. Design of pilot projects eligible for co-financing

Pilot projects should include the development of **at least one multinational support or response module**. These modules should meet as a minimum the following criteria:

- be composed of resources from at least two Member States;
- be capable either of delivering a disaster-specific technical response (so-called "response modules", e.g., pumping capacity in case of floods, fire fighting in case of major fires) or of providing general support to a civil protection intervention (so-called "support modules", e.g., logistics, communication or transport);
- be capable of working independently as well as together with other modules,
- be capable of assisting in civil protection interventions under the framework of the Mechanism.

The development of the pilot projects may involve:

- the identification of the human resources required for the module;
- the sharing or, where necessary, the hiring or the purchase of equipment necessary to ensure an effective response. The reimbursement of this type of expenditure is proportional to the date of purchase of the equipment and its lifespan, the duration of the project and the rate of actual use for the purposes of the project. Only equipment purchased for the purposes of carrying out the action can be charged as direct costs, and as a rule only in respect of the portion of the equipment's depreciation corresponding to the duration of the action and the rate of actual use for the purposes of the action, provided that it is written off in accordance with the tax and accounting rules applicable to the beneficiary and generally accepted for items of the same kind (see depreciation rate, p. 36).
- the development of common operating procedures;
- the development of a legal/financial/technical framework;
- the interoperability and sharing of equipment and communications (technology), including the development of cross border databases of civil protection capabilities;
- the enhancement of (cross border) early warning systems and rapid response scenarios. Proposals on early warning should be complementary to the activities of the Joint Research Centre in this field (e.g. European Floods Alert System, European Forest Fires Information System)⁵;
- exercises aimed at testing and evaluating the multinational modules in the context of a wider response, including Member States not involved in the multinational modules;
- training courses aimed at both enhancing effectiveness of personnel involved in the modules as well as at incorporating the lessons learnt of the operational cooperation at the different levels: national, cross border and multinational/European.

All project proposals should take into account finished and ongoing results from national and EU projects and activities. Therefore, the activities should not duplicate the work finalised or ongoing in the Community Action Programme in the field of Civil Protection and the Community Civil Protection Mechanism⁶⁷. Furthermore, they should also take into account results of European programmes for example in the field of research.

⁵ See the relevant websites: efas.jrc.it and effis.jrc.it.

⁶ OJ L 327, 21/12/1999, p.53

⁷ COUNCIL DECISION of 23 October 2001 establishing a Community mechanism to facilitate reinforced cooperation in civil protection assistance interventions (2001/792/EC, Euratom)

For an overview of finished and ongoing European projects and activities, check the following websites:

http://europa.eu.int/comm/environment/civil/prote/cp14_en.htm

<http://ec.europa.eu/environment/civil/prote/activities.htm>

<http://cordis.europa.eu/ist/>

C. Types of actions eligible for co-financing

Pilot projects should be based on a clearly defined strategic objective and be planned over a series of stages with properly defined operational objectives, including milestones that allow deliveries as established in the project plan.

Pilot projects that can be co-financed can qualify as a combination of exercises, workshops, training courses and exchange of experts.

Definition of the eligible activities of pilot projects:

- *Exercises* are intended to compare methods, to stimulate cooperation between Member States and to back-up progress in coordination of the national civil protection services, with a view to improving inter alia the effectiveness and speed response in case of emergency.
- *Workshops and training courses* aim at bringing together experts from the Member States for mutual sharing of experience in order to increase their degree of preparedness. They should develop networking, thus allowing for more effective operational co-operation between the participating countries. The objectives to be achieved must be clearly defined and laid down together with possible milestones and deliverables in a timetable. The duration of a workshop and training course can range from a minimum of 2 days to 5 days. Participants should receive appropriate documentation, either in English or in French, well in advance of each meeting. Simultaneous translation of the sessions and presentations must be provided at least in English or French. In case one or more workshops are foreseen the applicants shall describe each of them as separate tasks under section T and provide separate budgets under section F. The cost should include Travel and subsistence for all participants.
- *Exchange of experts (including technicians)* aims at the secondment of experts to the civil protection services or other relevant bodies of another Member States in order to allow the experts to gain know how and experience that will enable the development of interoperability and the following of short training courses.

A pilot project envisaging only a single action such as for example a workshop, is not eligible for co-financing. Every pilot project should at least include one exercise and training courses. Exchange of experts and workshops are optional.

Furthermore, note that overall management of projects (e.g. financial and administrative management, monitoring, dissemination) are eligible costs.

Any combination of actions should be developed and implemented within a maximum period of **36 months**.

Applicants who propose more than one pilot project must submit a separate proposal for each of them.

The results of the pilot project must be laid down in a final report. The final report must include an analytical and a summary section, including an overview of the implementation and management process, as well as of the output design and content. It should also contain an executive summary of 1 page in English and at least in the languages of the countries participating in the project (the translation costs are eligible costs).

The final report should include recommendations/proposals for the attention of the competent authorities, the involved services or organisations and/or the public. It may also propose follow-up activities for evaluating the impact of conducted actions within the pilot project. The pilot projects should aim at a clear improvement of Member States civil protection capabilities sharing, in order to better deal with cross border natural disasters in the framework of the Civil Protection Mechanism.

The goal of the proposed pilot projects should be such as to interest two or more Member States. The greatest possible encouragement will be given to multinational projects, with a maximum dissemination throughout the Union. Initiatives developed in a specific geographical or cultural context should identify solutions which could be transferred to the European level.

Finally, in case the different pilot projects would have common areas of interest, the Commission has the right to demand and organise an overall coordination of the projects, with a view to create synergies.

4. HOW MUCH WILL THE COMMISSION GRANT?

Before presenting a proposal, applicants should check the possibility to obtain financing under other Community financial instruments. It is obvious that pilot projects that benefit or will benefit from aid under other Community financial instruments are not eligible under this Call for Proposals.

If you have requested funding for the same pilot project or parts thereof under another Community instrument, it may be that, at the moment of submitting your proposal to this Call for Proposals, the decision to grant the financing requested from the other Community instrument has not yet been taken by the authorities responsible for the implementation of these financial instruments (usually the Commission or national/regional authorities). If your proposal is pre-selected, the Commission will verify if the financing has been granted in the meantime. At the same time, the applicant is obliged to inform the responsible Commission Service of any such financing as soon as it is confirmed. The final decision will only be taken once the Commission is sure that there will be no double financing.

For this Call for Proposals the following financial arrangements apply. In general, based on experience with the components of the pilot projects, the overall indicative budget estimated for a pilot project is around 1.5 million euro. As a general rule Maximum Community financial contribution is 80% of the total cost of the actions.

For exchange of experts and exercises the following specific financial arrangements apply:

Exchange of experts: Maximum Community financial contribution is 80% of the experts travel and subsistence expenses.

Exercises: Maximum Community financial contribution for exercises is 80% for the costs of the participants, preparing the exercise (equipment, transport, fuel etc.), workshops and the final report with an absolute ceiling of 450.000 Euro per exercises.

Following the award of a grant and after the signatures of the grant agreement by both partners, the Commission will pay **40 %** of its contribution as a pre-financing payment.

The beneficiary may request an interim payment until 2/3 of the project period has passed (e.g. for a project with a duration of 36 months until the end of the 24th month). Any request for an interim payment shall be accompanied by an interim technical implementation report and a full interim financial statement. The amount of the interim payment shall be determined on the basis of the eligible costs actually incurred to which shall be applied the percentage of the EU funding. In no circumstances may the interim payment exceed 40 % of the maximum EU contribution. Please bear in mind that the amount of the (40 %) pre-financing previously paid to the beneficiary will be deducted.

The final payment (up to between 20% and 60% - depending on the amount of the interim payment if any) will be made on the basis of the final financial statement for the entire project period and the eligible costs of the project calculated by the Commission.

Please note that interests yielded from the (40 %) pre-financing payment must be declared in the final financial statement.

5. WHO CAN SUBMIT A PROPOSAL? WHO MAY PARTICIPATE?

This Call for Proposals is open to any legal person (public or private) established in the EU Member States and Accession Countries, supported by their respective central civil protection authority. EEA Member States may participate in proposed pilot projects at their own cost.

Proposals may envisage the collaboration of one or more participants in partnership. According to the roles and obligations of the various players, projects may have up to four types of participants in their implementation and funding:

- beneficiary
- partner(s)
- subcontractor(s)
- co-financers (other than the European Commission)

Role and obligations of the beneficiary

The beneficiary is solely legally and financially responsible for the implementation of the project before the Commission. Only Member States can be beneficiaries.

The beneficiary signs a grant agreement with the Commission regarding the implementation of the project and receives the financial contribution of the Commission. In the case of a partnership, the beneficiary assures the distribution of this financial contribution as specified in the agreements established with the partners.

The beneficiary is the single point of contact for the Commission and will be the only participant to report directly to the Commission on the technical and financial progress achieved. The beneficiary shall therefore provide interim/progress and final technical reports and financial statements (specified in the grant agreement) in which the data provided by the partners is incorporated, verified and shown to be consistent with any corresponding cost statement.

The beneficiary will be directly involved in the technical implementation of the project.

The beneficiary shall maintain up-to-date books of accounts, in accordance with the normal accounting conventions imposed on him by law and existing regulations. He shall keep all appropriate supporting documentation for all expenditure, income and revenue of the project reported to the Commission (including copies of those of partners and subcontractors), such as invoices, time sheets and the documents used for the calculation of the overheads. This documentation shall be clear, precise and effective.

The beneficiary will conclude with partners, any agreements necessary for the completion of the work, provided these do not infringe on their obligations, as stated in the grant agreement with the Commission. Such agreements should describe clearly the roles, rights and responsibilities of the participants. The agreements should describe the tasks to be performed by each participant and define the financial arrangements. Such agreements should stipulate that the Community may exercise the same rights and guarantees towards the partners as towards the beneficiary himself. The essential elements of these agreements will be notified to the Commission when finalised.

The beneficiary shall ensure that sub-contractors issue invoices including a clear reference to the project. The invoices as well as any supporting documents for selecting the sub-contractor, and all the details concerning the service delivered, should be kept on file.

The beneficiary is under the obligation to assure the publicity of the Community support as detailed in the grant agreement.

The beneficiary is required to share freely with its partners the know-how necessary for the execution of the project.

Role and obligations of partners

The partners shall be directly involved in the technical implementation of one or more tasks of the project.

The partners shall benefit from the financial contribution of the Commission as stipulated in the agreement between partners and beneficiary.

The partners shall maintain up-to-date books of account, in accordance with the normal accounting conventions imposed on them by law and existing regulations. They shall keep all appropriate supporting documentation for all expenditure, income and revenue of the project as reported to the Commission by the beneficiary, such as invoices, time sheets and the documents used for the calculation of the overheads. This documentation shall be clear, precise and effective.

The partners have the obligation to provide the beneficiary, in charge of the technical and financial reporting to the Commission, with all necessary documents required for this activity.

Partners do not report directly to the Commission on the technical and financial progress unless explicitly requested to do so by the Commission.

The partners shall ensure that sub-contractors issue invoices including a clear reference to the project. The invoices as well as any supporting documents for selecting the sub-contractor, and all the details concerning the service delivered, should be kept on file.

Partners are required to share freely with the beneficiary and other partners the know-how necessary for the execution of the project.

The partners are under the obligation to assure the publicity of the Community support as detailed in the grant agreement.

Partners cannot act, in the context of the project, as sub-contractor to the beneficiary or other partners.

Role and obligations of subcontractors

For specific tasks of a fixed duration, a project may also involve subcontractors, who are not considered as partners.

Subcontractors provide external services to the beneficiary and/or partners who fully fund their activity.

Subcontractors make no financial investment in the project and therefore do not benefit from any intellectual property rights arising from the achievements of the project.

The award of sub-contracts by a public beneficiary/partner(s) must comply with the applicable rules on public tendering and be in conformity with Community Directives on public tendering procedures. Other types of beneficiaries should be able to prove that they have prospected the market in order to obtain best value for money.

All invoices from subcontractors shall include a clear reference to the project (i.e. grant agreement number and title or short title) and to the order/subcontract issued by the beneficiary/partner. All invoices shall also be sufficiently detailed as to allow identification of single items covered by the service delivered (i.e. clear description and cost of each item).

Project co-financers (other than Community funding)

Co-financers contribute financial resources to the project and shall not benefit from the Community contribution unless they are also partners to the project.

Co-financers are not required to be directly involved in the technical implementation of the project.

The beneficiary and/or its partners shall conclude with co-financers any agreements necessary to assure co-funding, provided these do not infringe on the obligations of the beneficiary and/or partners, as stated in the grant agreement signed with the Commission.

NOTA BENE:

The “**competent authority**” referred to in Form A10 is not a participant in the project. However, in this Call for Proposals its support is an essential award criterion.

6. WHERE AND WHEN TO SUBMIT A PROPOSAL?

Each proposal must be submitted in **one original** bearing original hand-written, signatures where requested, **and two identical, complete, hard (paper) copies**, to the European Commission at the address specified on page 1 of this guide. An electronic version on CD of the forms A, T and F (in format MS Word/EXCEL) should be attached.

Proposals should be sent to the Commission by **25/09/2006**. The complete proposal must be sent or delivered by letter, by private courier or by hand by the set deadline to the address indicated on page 1 of this guide. The postmark, the date of collection by the courier or the acknowledgement of receipt dated and signed by the responsible Commission official will serve as proof of the date of submission of the proposal. Faxes, electronic mail, incomplete applications, or applications sent in several parts will not be accepted. Proposals sent by the fixed deadline but received by the Commission after 09/10/2006 (final receipt date) will not be considered eligible.

It is the duty of the proponent to ensure that the necessary precautions are taken to respect this deadline. Therefore it is very important that applicants contact the Commission if they have not received the fax acknowledging receipt of the proposal (form A13) 14 days after the closing date of the present call for proposals.

7. HOW ARE PROJECTS SELECTED?

The projects received are registered by the Commission and an acknowledgement of receipt (Form A13) is transmitted to the applicant.

The Civil Protection Unit of Directorate General Environment is responsible for the evaluation procedure. A grant agreement is sent to each successful applicant.

INDICATIVE 2006 SCHEDULE

| | |
|--|---|
| Deadline for sending proposals | 25/09/2006 ^x |
| Deadline for receipt of proposals | 09/10/2006 ^x |
| Notification sent to unsuccessful applicants | end November 2006 ^x |
| Closure of the selection round and despatch of grant agreements to successful applicants | December 2006/January 2007 ^x |

- ***Any document sent to or received by the European Commission after the fixed deadlines will not be considered for selection purposes unless specifically requested by the Commission.***
- ***In order to ensure fair treatment of the applications, the Commission will not respond to any request for information regarding the eligibility or quality of proposals during the selection procedure.***

The evaluation is carried out in accordance with the applicable rules on the basis of the following criteria (in conformity with the Financial Regulation)⁸:

- (1) Eligibility;
- (2) Exclusion;
- (3) Selection;
- (4) Award criteria;

⁸ COUNCIL REGULATION (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities (OJ L 248, 16.09.2002).

(1) ELIGIBILITY CRITERIA

A project may be excluded for one or more of the following reasons:

- A. Project sent to or received by the European Commission after the deadline.
- B. One or more copies are missing
The number of copies submitted is less than that requested in the application file.
- C. Non-standard forms have been used
This does not refer to changes in font, size and layout, but to modifications of the content of the forms as presented in this application file.
- D. Forms are partly or completely hand-written
This obviously does not refer to signatures or other type of information that cannot be typed/printed.
- E. Forms are missing
All forms should be provided. If a specific form is not applicable in view of the project type/content, please mark the form with "N/A".
- F. Mandatory annexes are missing
A profit and loss account of the last available accounting year and the balance sheet + an external audit report where EC contribution > 300.000€ are obligatory for all private organisations. Please consult the list on page 23 under 'obligatory documents'.
- G. Forms are not signed
Where required, the proposal forms should be completed with date and signature whereby status and full name of the signatory is clearly in evidence.
- H. Application presented by a body acting as an intermediary for a third party.

→ Only if your proposal complies with all eligibility criteria will it be further assessed.

(2) EXCLUSION CRITERIA

A proposal will be excluded if the applicant in this proposal is in any of the situations mentioned below:

- a) they are bankrupt or being wound up, is having their affairs administered by the courts, have entered into an arrangement with creditors, have suspended business activities, are the subject of proceedings concerning those matters, or are in any analogous situation arising from a similar procedure provided for in national legislation or regulations;
- b) they have been convicted of an offence concerning their professional conduct by a judgement which has the force of *res judicata*;
- c) they have been guilty of grave professional misconduct proven by any means which the Commission can justify;
- d) have not fulfilled obligations relating to the payment of social security contributions or the payment of taxes in accordance with the legal provisions of the country in which they are established or those of the country of the contracting authority or those of the country where the contract is to be performed;
- e) they have been the subject of a judgement which has the force of *res judicata* for fraud, corruption, involvement in a criminal organisation or any other illegal activity detrimental to the Communities' financial interests;
- f) following another procurement procedure or grant award procedure financed by the Community budget, they have been declared to be in serious breach of contract for failure to comply with their contractual obligations.

The applicant has to sign a declaration on oath that the company/ organisation mentioned acting as applicant in the proposal is not in any of the situations mentioned above. The Commission may request at any time further evidence for the correctness of that declaration.

(3) SELECTION CRITERIA

A project may not be selected for one or more of the following reasons:

1.A. Technical soundness of project participants

Are the applicant and/or participants technically reliable?

The evaluator has strong evidence that the applicant/or one of its partners are not reliable from a technical point of view and fall under any of the following situations:

- The applicant and /or one of its partners has repeatedly demonstrated being an unreliable manager in previous projects under this program or other Community-financed projects and has given no proof that the necessary initiatives have been taken to avoid similar problems in the future.
- The applicant and /or one of its partners has neither the experience nor the expertise necessary for a successful implementation of the project and does not, in his proposal, foresee one or more partners that have the necessary competence.

1.B Financial soundness of project participants

Are the applicant and/or participants financially reliable?

The evaluator has strong evidence that the applicant/or one of its partners are not reliable from a financial point of view and/or fall under any of the following situations:

- the applicant is undergoing bankruptcy;
- the results of audits carried out by Community institutions in relation to the applicant and/ or one of its partners have clearly shown their inability to comply with the administrative rules regulating Community grants and in particular those applicable to this program;
- the applicant and /or one of its partners do not possess the financial capacity to cover their share of project costs/financing.

(4) AWARD CRITERIA

At this stage the Commission will evaluate the overall quality and interest of all proposals that complied with the criteria mentioned in the previous steps.

A proposal must demonstrate a sound understanding of the subject and the way in which the pilot project will further the objectives described on page 4 onwards of this guide. A grant will be awarded with a view to the successful completion of those pilot projects deemed the most suitable.

To this end, the following award criteria will be applied:

- the clarity and consistency of the rationale, objectives and planning of the proposed pilot project (25 points);
- the methodology to be used for its implementation and its feasibility (25 points);
- the cost effectiveness of the pilot project (25 points) and;
- the European added value (25 points).

A point system according to the award criteria will be established for evaluating and selecting pilot projects to be granted as indicated above. Out of 100 possible points, the proposed pilot project must at least reach 70 points to get qualified for selection. 50% of the points must be reached in each award criterion, i.e 12.5 points.

A proposal should be clear, coherent, realistic and feasible in terms of actions, timetable, budget and value for money. There should be a clear link in the proposal between the project objectives, the proposed actions and their expected results. All actions should be properly described and quantified. All costs and contributions should be clearly identified and described in the financial forms. Costs should be reasonable. Poorly conceived projects will not be retained.

Proposals conforming to the award criteria may not be financed in the case the budgetary appropriations would not be sufficient.

Applicants are advised to check the appropriateness, coherence and quality of their proposals against the following questions:

LIST OF INDICATIVE QUESTIONS

Clarity and consistency

Is the pre-operational situation well described?

Is there a clear logical link between problems, objectives, actions and expected results?

Do the actions clearly state how, where, when and by whom they will be undertaken? Are they properly described and quantified, if possible?

Are the lists of deliverable products and milestones comprehensive and coherent with the expected results?

Are costs and contributions clearly and correctly listed?

Methodology and feasibility

Is the project operation and management well organised?

Are the necessary means proposed (equipment, personnel, etc.) for a correct implementation?

Mechanisms planned for the monitoring and evaluation of project actions and allowing for the project reorientation if necessary (e.g.: Steering Committee meetings following up the effectiveness of the actions)?

Is the time planning realistic?

Are the potential difficulties correctly assessed and has sufficient preparation been undertaken to pre-empt these?

Cost effectiveness

Is the budget justified and coherent and are costs adequate to the actions and means proposed (i.e. is the project cost-efficient?)

Is the EC financing rate requested within the limits for this Call for Proposals (see chapter 4: How much will the Commission grant)?

Is the budget well structured and rational?

Are overheads within the maximum allowed of 7% of total eligible direct costs?

European added value

Would the expected results have relevance for more than one Member State?

Are several countries involved in the design and/or the implementation of the proposed actions?

Are there any new Member States involved in the pilot project?

Could the same project be better supported under a national, regional, local or bilateral scheme?

Could the results also apply to different (geographical, sectors ...) contexts?

AWARDING THE GRANT

Once all this work is completed, the authorising officer responsible shall take the final decision on the project to be financed including the respective maximum financial amount and the rate of co-financing granted. Please note that the Commission reserves the right to award a grant of less than the amount requested by the applicant. Grants will not be awarded for more than the amount requested in the proposal.

At this stage a financial commitment will be prepared. Once the commitment is validated, a grant agreement, which will include the (revised) project proposal, as well as specific and general conditions, will be sent to the successful applicants (beneficiaries) to be signed and returned to the Commission. The grant agreement will come into force only once both parties have signed it.

➤ **IN THE CASE YOUR PROJECT IS NOT SELECTED...**

**The Commission will officially inform each unsuccessful applicant.
A note will be sent after the Commission decision.**

This ends the process.

8. HOW TO PREPARE AND DRAFT A PROPOSAL

Only carefully prepared proposals will be considered for financing.

In summary:

- The first phase, preliminary to the formulation of the project, should consist of identifying **the cross border civil protection issue to be addressed**.
- Once this is done, the **objective** of the project must be set. This should directly address the problems identified and should be precise and clearly set out.
- The next step is to identify the **results** or 'end products' of the project which are to be achieved to meet the objective. Wherever possible these should be set out in quantifiable terms.
- Next, consider which **actions** are needed to obtain these results. For each one clearly identify how, where and when it will be undertaken, who will do it and how much it will cost. Any action which does not contribute directly to the objective must be discarded.
- Carefully plan how the project will be **organised and managed**, who is responsible for carrying out which actions, who reports to whom and which management structure is necessary.
- Make sure the **budget** is coherent with the actions proposed and that financial resources will be available when needed. Notice that the proposal should include financing (travel, accommodation and subsistence costs) for four one day meetings in Brussels per year, in order to facilitate coordination. For each meeting, the costs should be budgeted for 2 persons representing the beneficiary organisation.
- At each stage when writing the application, consider which **assumptions** you are making. Outside factors, especially socio-economic ones such as authorisation of measures by public authorities, support from local interest groups potentially affected by the project etc....are essential for the success of the project and should be fully described, as should any potential difficulties that might arise.
- Establish how the planned actions and expected results can be verified (**indicators and reference sources**) and list these in the application form T2. This will make it possible to monitor the project.
- Finally, a simple procedure must be foreseen to evaluate the results in relation to the initial objective, both during and at the end of the project.
- Useful lessons which could be passed on to other projects should be identified. Conversely, the experience of similar projects should be used during the preparation of projects.

- ***A proposal which is vague, insufficiently negotiated between partners and includes foreseeable difficulties that have not been appropriately taken into account, has little chance of being considered for funding at Community level. A proposal should be a realistic project and not merely a declaration of intent.***

- ***Before starting to complete the forms read carefully the model Grant Agreement and its annexes.***

FORMAL REQUIREMENTS FOR APPLICATIONS

- It is essential that each proposal be submitted in **one original and two identical and separate** copies. Please, make sure the original is clearly identified as such on the front page and contains all forms to be signed bearing the original signatures. An electronic version of the proposal forms A, T and F (in format MS Word/EXCEL) on CD should be provided at the same time.

In order to facilitate the selection and reproduction of documents, only those projects **typed on A4 format** and assembled in a **binder or A4 plastic folder with two holes** will be accepted. Please do not use vinyl envelopes for each page or expensive folders. A simple two holes binding system suffices.

- ***Any application comprising hand-written information presented on forms not complying with the instructions will **automatically** be declared as non-eligible.***

- **Please use the forms specific to this Call for Proposals!**

- If a form needs to be duplicated, please number each new form page sequentially (example Form A6/1, A6/2 etc.).

- Any other documentation that you consider relevant (photographs, etc.) should be put in a **separate A4 file**, attached to the originals and each of the paper copies of the proposal. Please note that this documentation may in no way replace the information you should include in the application forms. Application forms should contain all the details necessary to carry out the evaluation without needing to refer to other documents, with the exception of the mandatory annexes.

- Please indicate dates using the format day/month/year.

OBLIGATORY DOCUMENTS TO BE ATTACHED TO THE APPLICATION

- (1) Legal entity form, available on:

http://europa.eu.int/comm/budget/execution/legal_entities_en.htm

The legal entity form should be accompanied by a copy of the resolution, law, decree or decision establishing the entity in question or, failing that, any other official document attesting to the establishment of the entity.

An applicant already registered as a Legal Entity within the Commission register does not have to submit the forms again. This is typically the case when the applicant has directly benefited from EU-funding (as a beneficiary of grant agreements or decisions, or as a contractor for service/ study or other market contracts) still ongoing or with a final payment no earlier than 2004. In this case, please provide clear grant agreement/ contract reference(s) of the recent EU-funding and the responsible Commission service(s).

- (2) The annual activity report for the previous completed accounting period.
- (3) A list of the members of the administration or executive board (names, title or function within the applicant organisation).
- (4) Articles of association of the applicant.
- (5) Official statute and a copy of the certificate of legal registration (unless the applicant is a public authority).
- (6) Copy of the VAT registration. If it is not applicable, please explain why preferably certified by the VAT authorities.
- (7) Curriculum vitae of the people who will complete the tasks connected to the project to be subsidised.

The above list may contain items not applicable to the applicant, due to its legal nature. The above documents are only required for the applicant, and not for partners, co-financers or subcontractors.

OBLIGATORY DOCUMENTS REQUIRED FOR PRIVATE ORGANISATIONS

The following documents have to be provided for all proposals where the applicant is not considered as a public or international organisation. These documents must be provided only for the applicant, and not for any other participants in the project.

1. the **profit and loss account** and the balance sheet of the last financial year for which the accounts have been closed ;

2. where the EU contribution requested exceeds €300 000, an **external audit report** produced by an approved auditor. In this report the auditor should give an assessment of the financial viability of the applicant i.e. the applicant must have stable and sufficient sources of funding to maintain his activity through the period during which the pilot project is being carried out or the year for which the grant is awarded and to participate in its funding (Article 173(4) EC Regulation 2342/2002 of 23/12/02 (OJ L357 of 31/12/2002)). This report can be presented in the form of certified accounts of the applicant for the last financial year available. Thus the applicant will normally not need a special audit report, as the standard audit certificate may suffice. In case the auditor has a doubt about the applicant's financial viability through the project period, his/her opinion in that respect should be explicitly expressed in this certificate.

SPECIFIC REQUIREMENTS FOR PUBLIC ENTITIES

Those applicant organisations that declare their status as public must comply with all the following criteria:

1. **The organisation has been created by a public authority or is officially recognised as an organisation of public interest. Note the 'public interest' must be explicitly mentioned in the relevant legal or administrative act/s.**
2. **The internal procedures and accounts are submitted to control by a public authority (on a day to day basis).**
3. **The organisation is financed totally or to a large extent (i.e. more than 50%) by public sources.**
4. **In the event that the organisation stops its activities, all rights and obligations including financial, will be transferred to a public authority.**

This means that only central and local public authorities and the structures that act on their behalf and under their full responsibility may be considered as public.

In the event that your organisation does not comply with any of the criteria mentioned above then it should be declared a private structure and should provide the documents requested from private organisations.

Please note that proof may be requested at a later stage. Failure to deliver sufficient evidence will lead to a re-classification from public to private.

International organisations referred to are as follows:

- a) international public-sector organisations set up by intergovernmental agreements and specialised agencies set up by such organisations
- b) the International Committee of the Red Cross (ICRC)
- c) the International Federation of National Red Cross and Red Crescent Societies

SPECIFIC RECOMMENDATIONS FOR EACH SECTION OF THE APPLICATION FORM

Three types of forms need to be filled in by the applicant, i.e. the A(=administrative), T(=technical) and F(=financial) forms. All these forms are available for download under:

http://europa.eu.int/comm/environment/funding/intro_en.htm

Section A: the administrative part of the application file

- Form A1

The title must not exceed 60 characters.

A grant may be awarded for an pilot project which has already begun only where the applicant can demonstrate the need to start the pilot project before the agreement is signed. In such cases, expenditures eligible for financing may not have been incurred prior to the date of submission (sending date – see chapter 6) of the grant application. Only costs incurred during the lifespan of the project may be considered eligible. Thus start and end date should be established with great care.

The project summary as well as the contained information in Form A3 can be used for information and communication purposes inside and outside the Commission.

- Form A2

Please note that the Commission may request at any time further evidence for the correctness of the statements made in this form.

- Form A3

The detailed description of the project (max 5 pages) is an important element of your proposal. It may later serve, together with Form A1, for communication purposes inside and outside the Commission. Please, in drafting the summary, structure it in a way consistent to that used in the “Technical” forms.

- Notes common to Forms A4, A5 and A6

Short Name: The short name chosen by the partner for this project. This should not be more than 25 characters.

Country Code: Use the relevant postal country code.

Partner reference: participant reference should be consistent with that given in forms A1.

Partner Legal Name: The legal name is the name under which the participant(s) is registered in the official trade registers (if applicable).

Legal Status: Select one of the following choices: Private, Public or International organisation.

NB: International organisations referred to are as follows:

- (a) international public-sector organisations set up by intergovernmental agreements and specialised agencies set up by such organisations*
- (b) the International Committee of the Red Cross (ICRC)*
- (c) the International Federation of National Red Cross and Red Crescent Societies*

Value Added Tax (VAT) number: If applicable, provide the organisation's VAT number in the VAT register.

Legal Registration Number: If applicable, please provide the organisation's legal national registration number or code the legal trade register, e.g. the Chambers of Commerce register or the business register.

Title: Title commonly used in correspondence with the person in charge of proposal co-ordination. Example: Mr., Mrs., Ir., Dr., Prof.

Function: Provide the function of the person in charge of proposal co-ordination. Example: Managing Director, Financial Director, Sales Manager, Project Manager, etc.

Department / Service Name: Name of the department and/or service in the organisation, co-ordinating the proposal and for which the contact person is working. The address details given in the fields which follow must be for the department / service and not the legal address of the organisation.

Year: Provide the year for which the figures in this section are provided, e.g. '2005'. Information from the most recent accounting year should be provided.

Annual turnover: To be provided by all non-public participants for which this type of information is available. If not applicable, please write "**N/A**". Information from the most recent accounting year should be used. The amount (to be denominated in Euro) should be given for the organisation as a whole and not just for the subsidiary company or the department carrying out the work.

Annual Balance Sheet Total: (i.e., total of assets or total of liabilities): To be provided by all non-public participants for which this information is available. If not applicable, please write "**N/A**". The amount (to be denominated in Euro) should be given for the organisation as a whole and not just for the subsidiary company or the department carrying out the work. Information from the most recent accounting year should be used.

Number of employees: To be provided by the beneficiary and all partners. The figures should be for the legal organisation as a whole - not only for the department carrying out the work. The contribution of part-time staff should be accounted for as the equivalent number of full-time staff – as full-time equivalents.

Number of employees in department conducting project: To be provided by the beneficiary and the partners. The figures should be for the department carrying out the work. The contribution of part-time staff should be accounted for as the equivalent number of full-time staff – as full-time equivalents. If not applicable, please write “N/A”.

Is your organisation independent (for private organisations only)? Is 25% or more of the capital or the voting rights owned by one enterprise or jointly by several enterprises? .

Owner (for private organisations only): Please provide the legal name(s) of the organisation(s) or person(s) controlling the organisation by 25% or more.

Affiliation (for private organisations only): An organisation is affiliated to another organisation if:

- It is under the same direct or indirect control as another organisation, or
- It directly or indirectly controls another organisation, or
- It is directly or indirectly controlled by another organisation.

Control:

Company A controls company B if A, directly or indirectly, holds more than 50% of the share capital of B, or if A, directly or indirectly, holds more than 50% of the shareholders' voting rights of company B, or if A has, directly or indirectly, the decision-making powers within company B.

It should be noted that Company A's holding a simple majority of the share capital, or the voting rights, of Company B may be sufficient to create a controlling relationship.

Yes – Affiliated (for private commercial bodies only): Please provide the participant short name(s) of the organisation(s) to which your organisation is affiliated and use the codes below to describe the character of the affiliation(s):

(D): Direct control;

(I): Indirect control.

Should the affiliate be a foreseen sub-contractor, then add (S) and short name of the sub-contractor.

Consultant Organisation Legal Name: In the case the co-ordinator received specialised consultant support in the preparation of the proposal, then the Commission wishes to be informed of the official name of the consultant organisation.

- Note to Form A6 only

Funding confirmed: Indicate status of commitment: Yes or *To be confirmed* (show as “TBC”).

- Form A7

Please describe the applicant organisation and its intended partners, their legal status, their activities and expertise. The description should enable the Commission to evaluate the operational and technical reliability of the applicant and its partners, i.e. to check whether they have the experience and expertise necessary to ensure a successful implementation of the project.

For non-profit organisations please provide the key elements that prove that the organisation is recognised as such.

- Form A8

If the project foresees partners, this form becomes compulsory. Please complete one form per partner (A8/1, A8/2, A8/3, etc.). Always give amounts in Euro (€). Remember that the amounts in form(s) A8 must be consistent with the amounts indicated in the financial forms F0 and F1. The “status of financial and technical commitment/s” should describe the level of certainty of these commitments at the moment of the submission of the proposal.

- Form A9

If the project foresees co-financers, other than the European Commission, this form becomes compulsory. Complete one form per co-financer (A9/1, A9/2, A9/3, etc.). Always give amounts in Euro (€). Remember that the amounts in the form(s) A9 must be consistent with the amounts indicated in the financial forms F0 and F1.

- Form A10

This form must be filled-in, also in the case of “NO”.

Applicants frequently underestimate the importance of this form. The Commission pays particular attention to the fact that certain pilot projects may and should be financed through other EU financial instruments. The limited resources of this Call should be used in the most efficient way and overlaps with other EU financial instruments should be avoided. Proponents should verify this possibility before introducing a request for co-financing. Only if sufficient elements are given to demonstrate that the most appropriate EU financial instruments have been addressed and/or that the pilot project proposed are/would not be eligible under such schemes, will the Commission consider the proposal for co-financing.

- Form A11

Very important for pilot projects for which the applicant is not legally competent. The competent central civil protection authority in question should indicate if the proposed pilot projects constitute part of a programme drawn up/approved by this competent authority. Its support for the proposal should be clearly indicated. The reasons why this support is granted should also be described. If the competent central civil protection authority is to play an active role in the project implementation (e.g. through the formal approval of a management plan), this should also be detailed.

- Form A12

Carefully complete this form and ask your bank to sign and stamp it. Remember to have it signed by the account holder, too.

Important! The account should be opened in the name of the applicant organisation.

- Form A13

As soon as your proposal is received the Commission will complete and return this form to you by fax. This receipt does not entail any judgement on the eligibility of your proposal, but only confirms that the application has been received by the Commission. Please contact the Commission in case you do not receive it within 14 days after the final receipt date.

Section T: the technical part of the application file

- **Form T1**

Form T1 should provide a clear overview of all **tasks** (=actions) involved in the project with their start/end dates, actions and deliverables (**we recommend to limit the number of tasks to ten**). The tasks ID should be listed using capital letters from A onwards (e.g. A.1, A.2 etc).

For each task specify the following, e.g.:

Task A.1:

Name of Task:

Description (what, how and where): task breakdown, reasons why it is necessary:

Expected results (quantitative information when possible): define targets. The targets should, as far as possible, be measurable both during ongoing monitoring and after the completion of tasks.

Constraints: list potential constraints and how you would envisage overcoming them.

Responsible for implementing it: give breakdown

Action will be subcontracted: indicate if and what portion of the action will be subcontracted

- **Form T2**

Give deliverables and milestones in T2:

Note - Deliverables are all products produced, i.e. management plans, studies documents, software, videos, etc). A copy of all deliverables should be sent to the Commission. Milestones are defined as key moments during the implementation of the project.

It is important to break down the tasks to a level that allows the Commission to assess the maturity of the project in terms of planning and preparation. Avoid a too general description. The breakdown should allow the Commission to monitor progress during implementation. The task breakdown should list the actions and each participant's responsibilities, as well as the expected result. There should be one T1 and one T2 per task.

Remember, TWO TASKS ARE COMPULSORY:

1. **MANAGEMENT AND REPORTING TO THE EC:**
Describe how the project will be organised. Include a brief but clear organisation chart of the technical and administrative staff involved (who, how many, main tasks?). For reporting requirements refer to the model Grant Agreement.

Notice that the proposal should include financing (travel, accommodation and subsistence costs) for four one day meetings in Brussels per year, in order to facilitate coordination. For each meeting, the costs should be budgeted for 2 persons representing the beneficiary organisation.

2. **DISSEMINATION:**

Describe how the project will disseminate its results. Include a brief but clear overview of the dissemination methodology chosen by the project. Examples can be:

- **Media work.**
- **Organisation of events for the local community or for visitors:**
For instance public information meetings, meetings with interest groups, guided visits etc. Describe exactly what is planned and who the target audience is.
- **Workshops, seminars, conferences:**
If beneficiary/partners are attending, specify which (if known already). If the beneficiary/partners are organising, describe exactly what the topic will be, how it contributes to the objectives, who will be invited (note that the Commission must be invited and, whenever possible, beneficiaries implementing or having implemented similar projects ought to be invited in order to foster networking). Finally, describe the output of each event and how it will be disseminated.
- **Production of brochures, films, etc.**
Specify exactly what is planned (subject matter, number of copies, distribution to whom). Target audience has to be precisely defined and justified. Note that all such material must bear a clear reference to the Community financial support to be considered eligible for reimbursement and that one copy of each product must be annexed to the progress/intermediate report or final report.
- **Technical publications on project:**
If already known, indicate in which journal. Such publications must acknowledge the Community financial support.

- **Visitor access:**
What will be done? Where? How will it contribute to the objectives of the project? Describe final output.
 - **For site related projects the beneficiary is under the obligation to erect and maintain notice boards describing the project at strategic places accessible to the public. The EU logo should always appear on them.**
 - **The beneficiary is under the obligation to include in newly-created or existing WEB site the main project results (e.g. summary and detailed activity reports, etc.). The relevant INTERNET web address should be included in the project reports.**
 - **The beneficiary is under obligation to produce a final report in paper and electronic format at the end of the project. The report shall be presented in English and in the beneficiary's language (optional). It should also contain an executive summary of 1 page in English and at least in the languages of the countries participating in the project (the translation costs are eligible costs).**
 - **Please, pay special care in choosing the technologies, consumables and equipment necessary for the production of the awareness-raising material. Environmentally-friendly products/technologies should be favoured.**

- Form T3

Describe how the pilot project will be continued after the end of the Community funding, what actions are required to consolidate the results and what mechanisms will be put in place to ensure that this will be done.

Clarify the future use for the durable goods. Indicate what will become of the personnel assigned to the project.

When planning your proposal carefully consider how you will ensure that pilot project results are eventually implemented/used. You should also consider the opportunity of including in your projects any action you deem necessary to remove obstacles that may stop your results from being implemented/used.

Section F: the financial part of the application file

The financial section consists of 12 forms and is available for download as an Excel file under:

http://europa.eu.int/comm/environment/funding/intro_en.htm

All forms should be filled in, printed out and inserted into the application. The cells marked in yellow contain formulas and should therefore not be filled in.

- **Form F0 – Provisional budget**

For information on the different cost categories please refer to the model Grant Agreement (Art. II.14.2).

All amounts, where applicable, should be excluding VAT, unless the applicant/partners are not able to recover VAT. In this case the amount should be VAT included. All costs should be in Euro (€) and amounts rounded to the nearest whole €.

Indirect costs/overheads: This cost may be presented as a flat rate up to a maximum of 7% of the total direct eligible costs. You should choose the rate to be applied depending on the complexity of the proposal, the level of personnel involvement and the internal standards Of your organisation.

Costs not included in the budget: a project may include actions that are necessary for its implementation but are either not eligible or the applicant does not wish to include in the budget. Even though such amounts are not used to determine the EC contribution, they are important to appreciate the real total cost of the project.

“In kind” contributions: voluntary work or other services or assets that will be available for the project for free may be accounted as a “virtual” cost for information purpose only. This amount will not be used to determine the EC contribution.

Requested EC contribution: specify the amount of financial contribution requested from the European Commission.

Contribution of the applicant: specify the amount of own financial contribution provided by the applicant.

Contribution of the partners: the amount is the sum of all own financial contributions of all individual partners as indicated in the form F1. Important: do not include funding obtained from other sources in the partners own contribution

Other sources of funding: The amount is the sum of all financial contributions of all public and private co-financers other than the EC as indicated in the form F1. Please note that co-financing implies a transfer of financial resources from the co-financing organisation to the beneficiary / partners for the implementation of the project.

Expected direct revenues: certain project actions may generate direct revenues (e.g. conference fees, sale of books, etc.). These shall be accounted for as revenues and entered in the financial plan.

- Form F1 – Contribution of partners, other sources of funding, direct revenues

Please use the Partner/Co-financer number given in the administrative forms; reference needs to be made to the official co-financers' declarations; indicate status of commitment: Yes or To be confirmed (TBC).

- Form F3 – Personnel costs (only direct costs)

Type of contract: indicate the exact legal denomination of the type of contract (permanent staff, temporary, etc.). Service contracts with individuals may be charged to this category on the condition that the individual concerned works in the beneficiary's/partner's premises and under its supervision and provided that such practice complies with the relevant national legislation. The time which each individual spends working on the project shall be recorded using time sheets established and certified by the beneficiary/partner.

Category: You should identify each category or grade in a clear and unambiguous manner to enable the European Commission to monitor the labour resources allocated to the project, to analyse cost claims and to carry out audits. Examples of staff categories are: project manager, senior engineer, technician/worker, etc. When known please indicate the name of the person. In this case you will use one line per person

Annual gross salary: please indicate the gross salary or wages plus obligatory social charges but excluding any other costs. The salary for a category may be based on indicative average rates if they fairly reflect the grades working on the project. In either case, the average must reasonably reflect the personnel cost on the project. Please remember that in the case a proposal is financed by the Commission, only real costs (e.g. actual salaries) will be considered as eligible costs of the project.

Time units and their annual number: you may use the time unit you prefer, but you shall use the same unit for all personnel. Calculating the number of time units in a year may vary depending from multiple factors (e.g. legislation and contract applicable, etc.)

- In calculating the total number of annual working time units, the table below can be used.

| | | |
|-------------------|--|--|
| • A | Annual salary before tax for the last 12months or last completed accounting year | |
| • B | + social charges | |
| • C | + pension contribution | |
| • D | + holiday allowance | |
| • E | + 13 th (or more) month salary | |
| • F | + Other | |
| G = sum of A to F | = gross annual salary costs | |

| | | |
|-----------------|---------------------------|--|
| • H | Annual time units (*) | |
| • I | Holidays | |
| • J | Week-ends | |
| • K | Bank holidays | |
| L = H - (I+J+K) | Annual time working units | |
| M=G/L | Annual time unit rate | |

- (*) For illustration purposes, the annual number of working hours could be calculated in the following way: from the total number of weeks in a year, i.e. 52, deduct 5 weeks of holidays and 2 weeks of bank (public) holidays, which results in 45 working weeks. 5 working days per week gives 225 working days, and 7.5 hours per working day gives 1.687,5 working hours. This calculation can vary depending on special conditions applicable to the individual beneficiaries. Please note that deduction of days for sickness may also be considered if applicable based on contractual terms. This would normally account for 2 weeks.
- If temporary staff is employed, the methodology set out above does not have to be applied. The starting point should be the time unit agreed with the temporary employee (hourly, weekly or monthly) including the same salary cost items as contained in points B-F.
- Form F4 – Travel and subsistence costs

You may use more than one line for the description of the reason for travel or destination if necessary, but costs may be presented grouped: e.g. for the total of all technical co-ordination meetings. Clear descriptions should always be given.

Journey: specify the country and city from and to, if already known. If applicable, for repetitive visits to the project area, write 'project area'.

Reason for travel: Specify the reason for travel. Examples: 'dissemination event', 'technical co-ordination meeting', 'project area visit'.

Travel unit costs: Travel costs shall be charged in accordance with the internal rules of the beneficiary or partner or do not exceed the scales approved annually by the Commission. Beneficiaries and partners should endeavour to travel in the most economical and environmentally friendly way. Please indicate travel unit costs. For this purpose you may also refer to data from past experiences or to quotes from a travel agent.

Subsistence costs: they cover hotel costs, meals, sundry expenses, local transport etc. and should be applied according to the internal rules of the beneficiary or partner.

Important: Subscription fees to conferences or events should be declared under "other direct costs".

- Form F5 – Equipment costs

Supplier/ procedure: Specify the legal name of the supplier (should he already be known). Specify the procedure followed or foreseen to select the supplier, e.g. 'public tender', 'direct treaty', 'framework agreement', etc. Subcontracts must be awarded by a public beneficiary/partner(s) in accordance with the applicable rules on public tendering and in conformity with Community Directives on public tendering procedures.

The private beneficiary/partner shall invite competitive tenders from potential subcontractors and award the contract to the bid offering best value for money; in doing so they shall observe the principles of transparency and equal treatment of potential subcontractors and shall take care to avoid any conflict of interests

Description: Give a clear description of each item e.g. 'computer', 'database software', etc.

Purchase Costs: Indicate the full cost of the equipment. Do not apply any depreciation.

Depreciation rate: the applicant/ partner shall apply their internal accounting standards to calculate the rate of depreciation applicable for each item. To do this they shall take into account the date of purchase, the duration of the project and the rate of actual use for the purposes of the project. Only equipment purchased for the purposes of carrying out the action can be charged as direct costs, and as a rule only in respect of the portion of the equipment's depreciation corresponding to the duration of the action and the rate of actual use for the purposes of the action, provided that it is written off in accordance with the tax and accounting rules applicable to the beneficiary and generally accepted for items of the same kind.

- Form F6 – Subcontracting / external assistance costs

You may use more than one line for the description of the subcontract if necessary. A clear description of the service should be given.

Provider / procedure: Specify the legal name of the service provider (should he already be known). Specify the procedure followed or foreseen to sub-contract to the provider, e.g. 'public tender', 'direct treaty', 'framework agreement', etc. Subcontracts must be awarded by a public beneficiary/partner(s) in accordance with the applicable rules on public tendering and in conformity with Community Directives on public tendering procedures.

The private beneficiary/partner shall invite competitive tenders from potential subcontractors and award the contract to the bid offering best value for money; in doing so they shall observe the principles of transparency and equal treatment of potential subcontractors and shall take care to avoid any conflict of interests.

Description: Give a clear description of the subject of the subcontract/service to be provided. E.g. 'carry out impact assessment', 'maintenance of ...', 'renting of ...', 'consultancy on ...', 'web page development', 'intra-muros assistance', 'dissemination event organisation', etc.

Important: Costs related to the purchase or leasing (as opposed to renting) of equipment, supplied under subcontract are not to be charged on the

budget heading for subcontracting/ external assistance. These costs should be declared separately under the equipment budget heading.

Important: beneficiary and partners cannot sub-contract to one another or internally (e.g. between departments or affiliations).

Please refer to the conditions laid down in the model grant agreement for more information on the rules applicable to subcontracts (Art. II.9).

- Form F7 – Other direct costs

Supplier / procedure: as above if applicable

Description: Give a clear description of the other costs, e.g. costs related to the audit of the interim or final project cost statement by an independent, registered auditor (if applicable); costs related to a bank guarantee (if required by the Commission), etc.

It should be noted that general consumables supplies, such as telephone, communication costs, heating, paper, copies, etc. should be charged to the overheads category. If applicable, please specify the type of unit used (e.g. pages, etc).

Bank guarantee: A guarantee by a bank or financial institution equal to the amount of the advance payment (pre-financing), and covering the duration of the project plus six months, is obligatory only when the total pre-financing represents over 80% of the total amount of the Community contribution. This obligation does not apply to public sector bodies and International organisations. This guarantee may be replaced by a joint and several guarantee by a third party or by a joint guarantee of the beneficiary and its project partners. The guarantee shall be denominated in euro.

Auditors costs related to the auditing of the interim or final financial report should be placed under budget heading “Other direct cost”s. An external audit shall be compulsory in respect to the following payments:

- a) Interim payments the sum of which exceed 750.000€***
- b) Final (balance) payments which exceed 150.000€.***

The audit obligation does not apply to public bodies and International organisations. The purpose of the audit report is to certify that the submitted accounts are sincere, reliable and substantiated by adequate supporting documents. The auditor shall also certify that all costs incurred comply with the provisions set in the Grant Agreement.

- Form F8 – Costs not included in the budget

Refer to the guidelines for form F0 for guidance. For information purposes only.

- Form F9 – Contribution in kind

Refer to the guidelines for form F0 for guidance. For information purposes only.

- Form F10 – Determination of financial capacity

Simplified balance sheet and profit and loss account

Form F10 has to be completed **only by private applicants**. Applicants considered as public bodies (conditions see point 8, sub-section specific requirements for public entities) or international organisations shall not complete this form. Private applicants shall indicate if they are a profit or a non profit making company/organisation.

Within form Form10, financial data based on the company's/organisation's balance sheet are collected in a standardised form. Please find below a correspondence table giving an explanation on the regrouping of different accounts with respect to the 4th Accounting Directive. You should carefully complete this form. Given its complexity, the form should be completed by a professional accountant or an auditor. The data reported will be used to evaluate the financial viability of the company/organisation. Thus it is very important that data reported are accurate. The Commission may wish to cross check the data with those reported in the official certified accounts. For this purpose the Commission reserves the right to ask for further documentation during the evaluation process.

Abbreviations $t-1$ and t_0

The abbreviation t_0 represents the last certified historical balance sheet and profit and loss account; $t-1$ is the balance sheet prior to the last certified one. Consequently, the *closing date t_0* is the closing date of the last certified historical balance sheet; the *closing date $t-1$* is the closing date of the balance sheet prior to the last one. *Duration t_0* is the number of months covered by the last historical balance sheet. *Duration $t-1$* is the number of months covered by the penultimate certified historical balance sheet.

| BALANCE SHEET | CORRESPONDANCE 4th ACCOUNTING DIRECTIVE | |
|-------------------------------------|---|---|
| ASSETS | ASSETS / 4th ACCOUNTING DIRECTIVE (Article 9) | |
| 1. Subscribed capital unpaid | A. Subscribed capital unpaid | A. Subscribed capital unpaid (including unpaid capital) |
| 2. Fixed assets | C. Fixed Assets | |
| 2.1. Intangible fixed assets | B. Formation expenses as defined by national law C. I. Intangible fixed assets | B. Formation expenses as defined by national law C.I.1. Cost of research and development C.I.2. Concessions, patents, licences, trade marks and similar rights and assets, if they were: (a) acquired for valuable consideration and need not be shown under C (I) (3); or (b) created by the undertaking itself C.I.3. Goodwill, to the extent that it was acquired for valuable consideration C.I.4. Payments on account |
| 2.2. Tangible fixed assets | C.II. Tangible fixed assets | C.II.1. Land and buildings C.II.2. Plant and machinery C.II.3. Other fixtures and fittings, tools and equipment C.II.4. Payment on account and tangible assets in course of construction |
| 2.3. Financial assets | C.III. Financial assets | C.III.1. Shares in affiliated undertakings C.III.2. Loans to affiliated undertakings C.III.3. Participating interests C.III.4. Loans to undertakings with which the company is linked by virtue of participating interest C.III.5. Investments held as fixed assets C.III. 6. Other loans C.III.7. Own shares (with an indication of their nominal value or, in the absence of a nominal value, their accounting par value) |

| | | |
|------------------------------------|---|---|
| 3. Current assets | D. Currents assets | |
| 3.1. Stocks | D.I. Stocks | D.I.1. Raw materials and consumables D.I.2. Work in progress D.I.3. Finished products and goods for resale D.I.4. Payment on account |
| 3.2.1. Debtors due after one Year | D.II. Debtors, due and payable after more than one year | D.II.1. Trade debtors D.II.2. Amounts owed by affiliated undertakings D.II.3. Amounts owed by undertakings with which the company is linked by virtue of participating interest D.II.4. Others debtors D.II.6. Prepayments and accrued income |
| 3.2.2. Debtors due within one year | D.II. Debtors due and payable within a year | D.II.1. Trade debtors D.II.2. Amounts owed by affiliated undertakings D.II.3. Amounts owed by undertakings with which the company is linked by virtue of participating interest D.II.4. Others debtors D.II.6. Prepayments and accrued income |
| 3.3. Cash at bank and in hand | D.IV. Cash at bank and in hand | D.IV. Cash at bank and in hand |
| 3.4. Other current assets | D.III Investments | D.III.1. Shares in affiliated undertakings D.III.2. Own shares (with an indication of their nominal value or, in the absence of a nominal value, their accounting par value) D.III.3. Other investments |
| Total assets | Total assets | |

| LIABILITIES | LIABILITIES / 4th ACCOUNTING DIRECTIVE (Article 9) | |
|--|---|---|
| 4. Capital and reserves | A. Capital and reserves | |
| 4.1. Subscribed capital | A.I. Subscribed capital A.II. Share premium account | A.I. Subscribed capital A.II. Share premium account |
| 4.2. Reserves | A.III. Revaluation reserve A.IV. Reserves | A.III. Revaluation reserve A.IV.1. Legal reserve, in so far as national law requires such a reserve A.IV.2. Reserve for own shares A.IV.3. Reserves provided for by the articles of association A.IV.4. Other reserves |
| 4.3. Profit and loss brought forward from the previous years | A.V Profit and loss brought forward from the previous years | A.V Profit and loss brought forward from the previous years |
| 4.4. Profit and loss for the financial year | A.VI. Profit or loss for the financial year | A.VI. Profit or loss for the financial year |
| 5. Creditors | C. Creditors | |
| 5.1.1 Long term non-bank debt | B. Provisions for liabilities and charges (> one year) C. Creditors (> one year) | B.1. Provisions for pensions and similar obligations B.2. Provisions for taxation B.3. Other provisions C.1. Debenture loans, showing convertible loans separately C.3. Payments received on account of orders in so far as they are not shown separately as deductions from stocks C.4. Trade creditors C.6. Amounts owed to affiliated undertakings C.7. Amounts owed to undertakings with which the company is linked by virtue of participating interests C.8. Other creditors including tax and social security C.9. Accruals and deferred income |
| 5.2.1. Long term bank debt | C. Creditors "credit institutions" (> one year) | C.2. Amounts owed to credit institutions C.5. Bills of exchange payable |
| 5.1.2. Short term non-bank Debt | B. Provisions for liabilities and charges (= one year) C. Creditors (= one year) | B.1. Provisions for pensions and similar obligations B.2. Provisions for taxation B.3. Other provisions C.1. Debenture loans, showing convertible loans separately C.3. Payments received on account of orders in so far as they are not shown separately as deductions from stocks C.4. Trade creditors C.6. Amounts owed to affiliated undertakings C.7. Amounts owed to undertakings with which the company is linked by virtue of participating interests C.8. Other creditors including tax and social security C.9. Accruals and deferred income |
| 5.2.2. Short term bank debt | C. Creditors "credit institutions" (= one year) | C.2. Amounts owed to credit institutions C.5. Bills of exchange payable |
| Total liabilities | Total liabilities | |

| PROFIT AND LOSS ACCOUNT | PROFIT AND LOSS ACCOUNT / 4TH ACCOUNTING DIRECTIVE (Article 23) | |
|--|---|--|
| 6. Turnover | 1. Net turnover | 1. Net turnover |
| 7. Variation in stocks | 2. Variation in stock of finished goods and in work in progress | 2. Variation in stocks of finished goods and in work in progress |
| 8. Other operating income | 3. Work performed by the undertaking for its own purposes and capitalized. 4. Other operating income | 3. Work performed by the undertaking for its own purposes and capitalized 4. Other operating income |
| 9. Costs of material and consumables | 5. (a) Raw materials and consumables 5. (b) Other external charges | 5. (a) Raw materials and consumables 5. (b) Other external charges |
| 10. Other operating charges | 8. Other operating charges | 8. Other operating charges |
| 11. Staff costs | 6. Staff costs | 6. (a) Wages and salaries 6. (b) social security costs, with a separate indication of those relating to pensions |
| 12. Gross operating profit | Gross operating profit . | |
| 13. Depreciation and value adjustments on non financial assets | 7. Depreciation and value adjustments on non financial assets | 7. (a) Value adjustments in respect of formation expenses and of tangible and intangible fixed assets 7. (b) Value adjustments in respect of current assets, to the extent that they exceed the amount of value adjustments which are normal in the undertaking concerned |
| 14. Net operating profit | Gross operating profit - Depreciation and value adjustments on non-financial assets | |
| 15. Financial income and value adjustments on financial assets | Financial income and value adjustments on financial assets | 9. Income from participating interests 10. Income from other investments and loans forming part of the fixed assets 11. Other interest receivable and similar income 12. Value adjustments in respect of financial assets and of investments held as current assets |
| 16. Interest paid | Interest paid | 13. Interest payable and similar charges |
| 17. Similar charges | Similar Charges | |
| 18. Profit or loss on ordinary activities | Profit or loss on ordinary activities | 15. Profit or loss on ordinary activities after taxation |
| 19. Extraordinary income and charges | Extraordinary income and charges | 16. Extraordinary income 17. Extraordinary charges |
| 20. Taxes on profits | Taxes | 14. Tax on profit or loss on ordinary activities 19. Tax on extraordinary profit or loss 20. Other taxes not shown under the above items |
| 21. Profit or loss for the financial year | Profit or loss for the financial year | 21. Profit or loss for the financial year |

9. KEY REFERENCES AND WHERE TO FIND THEM

EURO

Monthly exchange rates applied by the Commission:

<http://europa.eu.int/comm/budget/inforeuro/index/cfm>

→ **IF YOU WANT MORE INFORMATION ABOUT COMMUNITY FUNDING IN THE FIELD OF ENVIRONMENT CHECK THE FOLLOWING WEBSITES:**

http://europa.eu.int/comm/environment/funding/intro_en.htm

→ **IF YOU ARE UNABLE TO ACCESS THESE DOCUMENTS THROUGH THE WEB PLEASE CONTACT THE COMMISSION.**

10. CHECK LIST AND LIST OF SUPPORTING DOCUMENTS TO ANNEX TO THE APPLICATION

General

- The 3 parts of the application form (Administrative, technical and financial) completed with all the information requested. Please remember that the budget supplied in the financial part has to be balanced between costs and revenues.
- One original (clearly identified) plus the required number of copies has been submitted.
- Standard forms have been used
- Forms are not handwritten

Reminder of signatures and official stamps

- Form A2 duly stamped and signed by the applicant.
- In case of partner(s) form A8 duly stamped and signed by the partner (one form per partner).
- In case of co-financing apart from the applicant and the Commission, form A9 duly stamped and signed by the co-financer (one form per co-financer).
- Form A12 duly recently stamped and signed by the bank and applicant.

List of additional documents to annex to the application form (only for applicants not considered as a public or international organisation)

- The profit and loss account and the balance sheet of the last financial year for which the accounts have been closed.
- Where the EU contribution requested exceeds €300 000, an **external audit report** produced by an approved auditor.

Other obligatory annexes

- See the list of documents on page 23 and following under 'Obligatory documents to be attached to the application'.