

**EUROPEAN COMMISSION
Directorate-General for
ENVIRONMENT**

**Support to peer reviews of
National Sustainable
Development Strategies**

**Grant application guide
2007**

**The guide includes detailed information
on the call for proposals and advice on
how to prepare applications**

HOW TO PREPARE YOUR APPLICATION

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1. USEFUL ADDRESSES

Commission Services

The project "Support to peer reviews of National Sustainable Development Strategies" is managed by unit DG ENV G1: Sustainable Development & Economic Analysis, in the Directorate General Environment (DG ENV).

Postal address:
EUROPEAN COMMISSION,
DG ENV.G1, BU-5 4/182,
B-1049 BRUSSELS

- Fax (+32-2) 29 695 59
- E-mail address:
- INTERNET : http://ec.europa.eu/environment/index_en.htm

Delivery by hand is possible at the following address only:

European Commission
Central Mail Service
OIB.4
Avenue de Bourget, 1
B – 1140 Brussels

Contact persons in the Commission are:

Mr Pedro Barbosa

- Telephone number (+32-2) 29 672 27
- E-mail address: Pedro.BARBOSA@ec.europa.eu

Mr Jerzy Pienkowski

- Telephone number (+32-2) 29 69 711
- E-mail address: Jerzy.PIENKOWSKI@ec.europa.eu

2. WHAT IS "SUPPORT TO PEER REVIEWS OF NSDS"?

The legal base is Regulation (EC) n° 614/2007 of the European Parliament and of the Council of 23/05/2007 concerning the Financial Instrument for the Environment (LIFE+).

The objectives of the call for proposals are:

- Support the peer review of National Sustainable Development Strategies in the EU
- Facilitate the identification, exchange and dissemination of good practice among MS & mutual learning
- Enhance the synergies between EU & national strategies.

3. WHAT PROJECTS CAN BE CO-FINANCED?

The scheme will co-finance up to two peer reviews of the National Sustainable Development Strategies of the Member State. The Member State (the host) shall form a panel of “external” reviewers consisting of at least two other Member States and optionally 1 or 2 non EU countries (including one G-77 or neighbouring country). The inclusion in the panel of the European Commission, European Environmental Agency or other international organisations can be foreseen. The panel shall steer the work and bring in their experience. A published report and a presentation at a conference/workshop shall be foreseen.

The proposals must fulfil the following conditions in order to be eligible for EU co-financing:

- Secure support and political commitment in written form from the responsible Minister(s);
- Designate a central body responsible for coordinating the peer review process;
- Follow the common methodology for undertaking a peer review presented in the guidebook for peer reviews of national sustainable development strategies;
- Consider appointing an independent process facilitator to act as a consultant to the review;
- Focus peer review – in part - on the links between national and EU strategies;
- Demonstrate the participative nature of the process, involving local authorities, civil society and business partners.
- Demonstrate allocation of sufficient financial and staff resources to support the review
- Secure commitment for a panel of peer reviewers consisting of minimum two other Member State and optionally one or two non EU countries (including one G-77 or neighbouring country). Involve the EU Commission as an observer. The panel would review/steer the work of the consultant and bring in their national experience.
- Propose a schedule for disseminating the review results widely through publications/presentations in workshops, including through the network of sustainable development officials to share experience and best practice with other Member States;
- Prepare a follow-up plan setting out actions and responsibilities for implementation

The duration of the project is up to 18 months after the signing of the contract.

4. HOW MUCH WILL THE COMMISSION GRANT?

Community co-funding will be provided for up to 50% of eligible costs, with a maximum of € 100 000 per project.

Eligible costs will be only those connected with the subject of the agreement and provided for in the estimated budget. They must be necessary for the correct performance of the action, reasonable and justified, particularly in terms of value for money and cost-effectiveness.

The costs of staff assigned to the action, comprising actual salaries plus social security charges, may be eligible costs provided that this does not exceed the average rates corresponding to the beneficiary's usual policy on remuneration.

Before presenting a proposal, applicants should check the possibility to obtain financing under other Community financial instruments. It is obvious that actions within a project that benefit or will benefit from aid under other Community financial instruments are not eligible under this program.

If you have requested funding for the same action under another Community instrument, it may be that, at the moment of submitting your proposal to this program, 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.

The maximum EC-contribution for per action/project is: 100.000 €

The maximum EC-funding rate (percentage applied on the eligible costs according to the project budget) is: 50 %

Following the award of a grant and after the signatures of the grant agreement by both partners, the Commission will pay **60 %** of its contribution as a pre-financing payment. No further pre-financing or interim payment will be made. The final payment **up to 40 %** of the EC-contribution will be made on the basis of the final financial statement and the eligible costs of the action/ project calculated by the Commission.

Please note that interests yielded from the (60 %) pre-financing payment must be declared in the final financial statement.

Public applicants must be aware that the personnel/salary costs of their permanent staff may only be considered as eligible for funding to the extent that they relate to the cost of project implementation activities that the relevant public body would not have carried out had the project not been accepted for LIFE+ funding. Furthermore, evidence must be provided, that this personnel is specifically seconded to the project and represent an additional cost with respect to its existing permanent staff. [N.B. Discussion is presently taking place on the way to apply this particular provision of the LIFE+ Regulation. A final text will be published on DG ENV Website in due time and sent to the relevant mailing list]

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

Only national authorities / public institutions officially in charge of National Sustainable Development Strategies in Member States of the EU may submit proposals and be project beneficiaries.

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.

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 and the dissemination of the project results.

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 costs. 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 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. Even though not obligatory, the Commission strongly advises the beneficiary to establish written partnership agreements with each partner.

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.

NB

The “**competent authority**” referred to in Form A9 is not a participant in the project. However, its support may be essential for the implementation of the project in particular if the proposed actions constitute part of a programme drawn up/ approved by the competent authority or require its approval for legal or other reasons.

6. WHERE AND WHEN TO SUBMIT A PROPOSAL?

Each proposal must be submitted in **1 original** bearing original hand-written, signatures where requested, and **2** identical, complete, hard (paper) copies, to the European Commission at the address specified on page 1. An electronic version (e.g. on CD, memory stick or diskette) of the forms A, T and F (in format MS Word/EXCEL) must also be attached.

Proposals must be received by the Commission by 15 October 2007. 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 p.1 of the application guide. Faxes, electronic mail, incomplete applications, or applications sent in several parts will not be accepted. Proposals received by the Commission after 15 October 2007 (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 a fax acknowledging receipt of the proposal (form A11) 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 is transmitted to the applicant.

The G1 unit of the Environment Directorate General is responsible for the evaluation procedure.

A grant agreement is sent to each successful applicant, with reference to the revised project proposal and to the Common Provisions.

INDICATIVE YEARLY SCHEDULE

Deadline for receipt of proposals	15/10/2007
Notification sent to unsuccessful applicants	15/12/2007
Closure of the selection round and dispatch of grant agreements to successful applicants	15/12/2007

- ***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 Commission reserves the right to contact applicants during the evaluation procedure in order to obtain additional information, documentation or clarifications on the content of the proposal, including technical and budgetary aspects.***
- ***Any document sent to or received by the European Commission after the fixed deadlines or without specific request by the Commission will not be considered for selection purposes.***

Step 1. ELIGIBILITY CRITERIA

The Commission may consider an application as not eligible for one or more of the following reasons:

Formal eligibility criteria

- A. Project received by the European Commission after the deadline.
- B. One or more copies are missing
The number of copies submitted, including an electronic version, 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.g. Form A9 (Financial Identification), Legal Entity Form.
- 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
For all private organisations: balance sheet and profit and loss account of the last available accounting year. In addition, an external audit report is obligatory for applications with a requested EC contribution > 500.000€.
- G. Forms are not signed
Where required, the proposal forms should be completed with date, stamp 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.
- I. The application is signed by an entity with no legal status.
- J. Proposal is not submitted by a national authority / institution officially in charge of National Sustainable Development Strategies in a Member State of the EU.

Content related eligibility criteria

- K. Proposal does not fulfil the conditions specified in point 3 of this guide
- L. Proposal does not fulfil the requirement of participation of peers from at least two Member States

Step 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, are 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) they 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 (Form A2). The Commission may request at any time further evidence for the correctness of that declaration.

Step 3. SELECTION CRITERIA

If one of the selection criteria listed hereafter is not fulfilled, projects are declared not selected and are eliminated from the further evaluation process.

1.A. Technical soundness of project participants

Are the applicant and/or participants technically reliable?

A proposal is eliminated on the basis of this criterion if 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 demonstrated weaknesses and shortcomings in the technical performance 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

A proposal is eliminated on the basis of this selection criterion only if 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;

Step 4. AWARD CRITERIA

At this stage the Commission will evaluate the overall quality and interest of all proposals that complied with the criteria under Step 1 and 2.

The proposal submitted will demonstrate a sound understanding of the subject and the way in which the action will further the objectives described in one of the published themes. The grants will be awarded with a view to the successful completion of those projects deemed the most suitable.

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

The coherence and quality of the project:

- 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?

The feasibility of the project:

- Is the project operation and management well organised? Are the necessary means proposed (equipment, personnel, etc.) for a correct implementation?
- Are there mechanisms foreseen for the monitoring and evaluation of project actions to allow for their reorientation if necessary (e.g.: Steering Committee meetings follow up of the efficacy of the actions)?
- Is the time planning realistic?
- Are the potential difficulties correctly assessed and has sufficient preparation been undertaken to pre-empt these?

The cost effectiveness of the project:

- 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 program?
- Is the budget well structured and rationale?
- Are overheads within the max allowed of 7% of total eligible direct costs?

For each of these 3 criteria, a score from one to ten will be given to each proposal, corresponding to the ratings unsatisfactory (1-2), poor (3-4), average (5-6), good (7-8) and excellent (9-10).

Maximum score is therefore 30. A score below 15 will be eliminatory at this stage.

Step 5. AWARDING THE GRANT

CONCLUSION OF THE EVALUATION PROCESS

Up to two best projects – according to the award criteria defined above – will be selected.

THE AWARD DECISION

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 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. Projects that have not been financed will not be retained for the next round. If you wish to apply for the next round you must present your proposal again when that round opens.

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 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.
- Consider, at each stage of writing the application, 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 T3b. 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 is submitted in **one original and 2 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 (e.g. on CD, memory stick or diskette) of the proposal forms A, T and F (in format MS Word/EXCEL) must also be provided at the same time.

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

- If a form needs to be duplicated, please number each new form page sequentially (example Form A4/1, A4/2 etc.).
- Any other documentation that you consider relevant (photographs, etc.) should be put in a **separate A4 file**, attached to the original 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

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

- (1) Legal entity form (available on http://europa.eu.int/comm/budget/execution/legal_entities_en.htm) together with 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 most recent annual report on the activities of the applicant organisation.
- (3) Copy of the VAT registration. If it is not applicable, please explain why,
- (4) Curriculum vitae of the people who will perform the tasks described in the proposal

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. **Balance sheet and profit and loss account** of the last financial year for which the accounts have been closed. NB: application form F9 must be completed in addition to the submission of these documents.
2. Where the EC-contribution requested exceeds € 500 000, an **external audit report** produced by an approved external auditor. That report shall certify the accounts of the applicant for the last financial year available (Art 173 (4) of the Implementing Rules to the Financial Regulation, last modified by Commission Regulation 1248/2006 of 07/08/06, OJ L227 of 19/08/06).

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, regional 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.

Only the following organisations are recognised as "**International organisation**":

- 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

The administrative and technical part of the application file consists of 2 sections A and T is available for download as a Word file

Section A

- Form A1

The title must not exceed 60 characters.

A grant may be awarded for an action which has already begun only where the applicant can demonstrate the need to start the action 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.

- Form A2

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

- Notes common to Forms A3 and A4

Short Name: The short name of the participant. This should not be more than 25 characters.

Country Code: Use the relevant postal country code.

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

Participant 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, Natural person or International organisation (N.B. Natural persons (i.e. individuals) are only exceptionally eligible. Refer to section "Who can submit a proposal" to verify if such an exception is applicable).

International organisations: for the complete list of international organisations, please refer to point 8, below sub-section "specific requirements for public entities".

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.

Number of employees: 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: 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.

- Form A4 only

Annual turnover: To be provided by all non-public partners for which this type of information is available. If not applicable, please write “**N.A.**”. Information from the last financial 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.

Last financial year: Provide the year for which the figures in this section are provided, e.g. ‘2006’.

- Form A5

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 A6

Please complete one form per partner (A6/1, A6/2, A6/3, etc.). Always give amounts in Euro (€). Remember that the amounts specified in form(s) A6 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, e.g. *definitive, to be confirmed (TBC), or subject to award of EC-funding*.

- Form A7

The form refers to co-financers other than the European Commission, the applicant and the partner(s). Complete one form per co-financer (A7/1, A7/2, A7/3, etc.). Always give amounts in Euro (€). Remember that the amounts in the form(s) A7 must be consistent with the amounts indicated in the financial forms F0 and F1.

- Form A8

For any of the 3 questions that do not apply, please reply “NO”.

Applicants frequently underestimate the importance of this form. The Commission pays particular attention to the fact that certain actions may and should be financed through other EU financial instruments. The limited resources of this program 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 actions proposed are/would not be eligible under such schemes, will the Commission consider the actions proposed for financing.

- Form A9

Very important for those actions for which the applicant is not legally competent. The authority in question should indicate if the proposed actions constitute part of a programme drawn up/ approved by the 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 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 A10

Please complete this form carefully. The bank stamp and signature of its representative are not required if the form is accompanied by a copy of a recent bank statement (not older than 3 months before submission of the application). The signature of the account holder is obligatory in all cases.

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

- Form A11 [OPTIONAL]

As soon as your proposal is received the Commission will complete and return this form to you by e-mail, or by fax, in the absence of a valid e-mail address. 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

- Form T1

The summary is an important element of your proposal. It can be used for information purposes within the Commission. It may later on serve for communication purposes. Please, in drafting the summary structure it in a way consistent to that in the “Technical” forms. Form T1 includes also a section where the applicants are requested to reply how they fulfil the conditions for co-financing from EU funds, described in the call for proposals.

Form T2

Should provide a clear overview of all **tasks** involved in the project with their start/end dates, actions and deliverables (**we recommend to limit the number of tasks to 10**). The tasks ID should be listed using capital letters from “A” onward.

- Form T3

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. The budgetary breakdown per task and action is requested in the financial forms F2a and F2b.

For each task specify the following:

Task A.1:

Name of Task:

Description (what, how and where): Task breakdown

Reasons why it is necessary:

Responsible for implementing it: give breakdown

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.

Give deliverables and milestones

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.

- **Two tasks are compulsory:**

- **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.
- **DISSEMINATION**
- **Media work.**
- **Organisation of events for the local community or for visitors:** e.g., public information meetings, meetings with interest groups, guided visits... 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 does it contribute 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 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 layman's report in paper and electronic format at the end of the project. It shall be 5-10 pages long and presented in English and in the beneficiary's language (optional).**

- **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 T4

Describe how the 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 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 section consists of 11 forms. It is available for download as an Excel file

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 inclusive. 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.

[1] **“In kind” contributions** / [2] **costs not included in the budget:** [1] refers to voluntary work or other services or assets that will be available for the project for free and may be accounted as a “virtual” cost for information purpose only. [2] refers to actions that are necessary for its implementation but are either not eligible or the applicant does not wish to include in the budget. None of these amounts is used to determine the EC contribution but they are important to appreciate the real total cost of the project.

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

Reference needs to be made to the partner and/ or co-financer commitment (Forms A6 and A7); indicate status of commitment.

- Form F2a and b – Budget breakdown per task and cost per action

This is an activity based budget presentation. It is very helpful to identify how resources are allocated. It may also be a valuable tool for monitoring the budget implementation in the case the project is financed.

- 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, should your proposal be 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 on 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 12 months 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. Please indicate whether the persons travelling are personnel of the applicant / partner(s), or other persons (e.g. members of steering committee, experts, participants in exercises etc.).

Journey: specify the country and city of origin and destination, 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 depreciation costs for equipment purchased during the lifespan of the project can be recorded in this category.

- 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 and exceeds 60.000 €. 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.

Audit costs: costs related to the auditing of the interim or final financial report should be placed under budget heading "Other direct costs". An external audit shall be compulsory for interim payments (with a cumulative amount per financial year of 750.000 € or more) and for final balance payments of 750.000 € or more.

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 – "In-kind" contributions / costs not included in the budget

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

- Form F9 – Determination of financial capacity

Simplified balance sheet and profit and loss account

Form F9 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 F9, financial data based on the company's/ organisation's balance sheet and profit and loss account 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 (to be submitted as obligatory documents by private applicants). For this purpose the Commission reserves the right to ask for further documentation during the evaluation process.

The amounts have to be filled in euros. For financial statements established in other currencies please refer to EC InforEuro exchange rates (according to the closing date of the statement) available on:

<http://ec.europa.eu/budget/inforeuro/index.cfm?Language=en>

Abbreviations *t-1* and *t0*

The abbreviation *t0* 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 t0* 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 t0* 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 4 th 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

2.2. Tangible fixed assets	C.II. Tangible fixed assets	C.I.4. Payments on account 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

- EC Websites on sustainable development
http://ec.europa.eu/sustainable/sds2006/index_en.htm
<http://ec.europa.eu/environment/eussd/>

- "PRIME SD", a guidebook on peer reviews of NSDS prepared for the European Commission, available at <http://ec.europa.eu/environment/pdf/nsds.pdf>

EURO

Monthly exchange rates applied by the Commission:

<http://ec.europa.eu/budget/inforeuro/index.cfm?Language=en>

→ ***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 (including an electronic version) 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 A6 duly stamped and signed by the partner (one form per partner).
- In case of further co-financing, apart from the applicant, the partner(s) and the Commission, form A7 duly stamped and signed by the co-financer (one form per co-financer).
- Form A10 duly signed by the account holder and the bank representative (unless a copy of a bank statement is attached).

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

- The balance sheet and the profit and loss account of the last financial year for which the accounts have been closed.
- Where the EC-contribution requested exceeds € 500 000, an **external audit report** produced by an approved external auditor.

Other obligatory annexes

- Curriculum vitae of the people who will perform the tasks described in the proposal connected to the project to be subsidised.