



## CALL FOR PROPOSALS EAC/S10/2019

### **Pilot project "Protecting the Jewish cemeteries of Europe: Continuation of the mapping process, stakeholders' involvement and awareness raising"**

#### **1. INTRODUCTION – BACKGROUND**

Before World War II, more than seven million Jews lived in Central and Eastern Europe. Jewish communities had existed there for centuries. Records show thousands of towns and villages with Jewish populations, which is also attested to by the establishment and use of independent burial sites owned by Jewish communities. Eighty years on, even the traces of many of these cemeteries have been lost, or they lie overgrown and unprotected, as a result of the annihilation of their communities in the Holocaust. Nowadays, the historical data available in the EU and its neighbouring countries on Jewish cemeteries is not comprehensive, while preservation constitutes a challenge for Jewish community representatives, heritage organisations, NGOs, local and national authorities, grassroots activists as well as descendants.

Jewish cemeteries have been regular targets of vandalism across Europe. Desecration of Jewish burial sites causes deep distress to both families of those who are buried and to the wider Jewish community. It often invokes anti-Semitic rhetoric that echoes anti-Jewish stereotypes. In reaction to a current rise in antisemitism, including cemetery desecration, the European Commission has been stepping up its countermeasures, among others by appointing a dedicated Coordinator on combating Antisemitism as the contact point for Jewish communities and organisations<sup>1</sup>. In this regard, education about Jewish cultural heritage, as integral part of European, national and local cultural heritage is a key factor in preventing anti-Semitic stereotypes and prejudices to take roots and building up resilience against intolerance.

On 12 March 2019, the European Commission adopted the Annual work programme for the implementation of Pilot Projects and Preparatory Actions in the area of education, youth, sport and culture<sup>2</sup>. Building up on the previous pilot project *Mapping the Jewish cemeteries of Europe* (EAC/S10/2018<sup>3</sup>), the current work programme foresees a pilot project aimed at:

- extending the mapping to cover additional cemeteries in Europe;
- identifying specific opportunities for stronger interactions between various stakeholders interested in the preservation of Jewish burial sites;

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<sup>1</sup> [http://ec.europa.eu/newsroom/just/item-detail.cfm?item\\_id=50144](http://ec.europa.eu/newsroom/just/item-detail.cfm?item_id=50144)

<sup>2</sup> <https://ec.europa.eu/programmes/creative-europe/sites/creative-europe/files/2019-annual-work-programme.pdf>

<sup>3</sup> [https://ec.europa.eu/culture/calls/eac-2018-s10\\_en](https://ec.europa.eu/culture/calls/eac-2018-s10_en)

- raising awareness of the importance of Jewish cultural heritage and cultural diversity of Europe throughout history and utilise Jewish burial sites in showcasing this diversity in educational measures.

Since the adoption of the European Agenda for Culture<sup>4</sup> in 2007, cultural heritage has been a priority for European cooperation on culture policy. In fact, in accordance with Article 167 of the Treaty on the Functioning of the European Union<sup>5</sup>, while heritage preservation and protection falls under Member's States competences, the European Union may encourage cooperation between Member States as well as support and supplement their actions, with a view to conserving and safeguarding cultural heritage of European significance. Furthermore, the European Union is also to assist the activities of Member States in terms of improving knowledge and dissemination of the culture and history of the European people.

In recent years, cultural heritage has been increasingly recognised as a strategic resource for a sustainable and peaceful Europe. EU Council's Conclusions of May 2014<sup>6</sup>, the Commission Communication of July 2014<sup>7</sup> (*Towards an integrated approach to cultural heritage*) and EU Council Conclusions of November 2014<sup>8</sup> on participatory governance of cultural heritage have all emphasized that cultural heritage plays an important role when it comes to creating and enhancing social capital due to its capacity to promote diversity and intercultural dialogue, contribute to a stronger sense of belonging and respect between peoples.

The 2018 European Year of Cultural Heritage<sup>9</sup> as the EU-wide initiative aimed at encouraging more people to discover and engage with Europe's diverse cultural assets, was an important moment for a structured reflection about heritage preservation and a more participatory manner of making decisions about our shared heritage and history. The European Framework for Action on Cultural Heritage<sup>10</sup>, adopted by the European Commission on 5 December 2018, aims to promote and put into practice an integrated and participatory approach to cultural heritage, while contributing to the mainstreaming of cultural heritage across EU policies.

Finally, on 6 December 2018 the EU Council adopted a declaration on the fight against antisemitism, in which it stressed the importance to promote education on the Holocaust as well as education on the role of Jewish communities in today's Europe, including Jewish cultural heritage<sup>11</sup>.

## 2. OBJECTIVES – THEMES – PRIORITIES

The objective of the pilot project is **to conduct a broad sample survey** (hereafter referred to as "mapping") **of at least 1500 Jewish cemeteries in Europe** (around 25% of the total number), each of which presents a unique challenge with regard to the current state of Jewish cemeteries. The proposed new pilot project shall extend the work carried

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<sup>4</sup> <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=LEGISSUM:l29019>

<sup>5</sup> <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A12012E%2FTXT>

<sup>6</sup> <http://data.consilium.europa.eu/doc/document/ST-9129-2014-INIT/en/pdf>

<sup>7</sup> [http://ec.europa.eu/culture/library/publications/2014-heritage-communication\\_en.pdf](http://ec.europa.eu/culture/library/publications/2014-heritage-communication_en.pdf)

<sup>8</sup> <http://data.consilium.europa.eu/doc/document/ST-15320-2014-INIT/en/pdf>

<sup>9</sup> <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32017D0864>

<sup>10</sup> <https://ec.europa.eu/culture/sites/culture/files/library/documents/staff-working-document-european-agenda-culture-2018.pdf>

<sup>11</sup> <https://www.consilium.europa.eu/en/press/press-releases/2018/12/06/fight-against-antisemitism-council-declaration/>

out within the framework of Pilot project selected following the call EAC/S10/2018<sup>12</sup>.

The beneficiary of the abovementioned call, Gemeinnützige Gesellschaft zur Erhaltung und zum Schutz jüdischer Friedhöfe in Europa mbH (ESJF), is currently in the process of developing a methodology for surveying Jewish burial sites and is in the process of mapping such sites in five countries: Slovakia, Lithuania, Greece, Ukraine and Moldova. The website of the current project can be found under the following address: [www.esjf-surveys.org](http://www.esjf-surveys.org).

This call is open to consortia of partners (see section 6.1. *Eligible applicants* for further information). The beneficiaries of the new Pilot project are asked to complement this work, while also covering at least five countries, including three **EU Member States** and two **European Neighbourhood Policy** (ENP) countries<sup>13</sup>, preferably from the Eastern Partnership<sup>14</sup> (the choice of countries with explanatory rationale shall be proposed by the applicants). The proposed five countries can include countries where the cemeteries are currently being mapped within the framework of EAC/S10/2018 pilot project, on condition that the applicants can demonstrate that the current action will map additional cemeteries and that activities of two projects will not overlap. The mapping should include a geographical overview with a proposed list of criteria and the sampling method(s) to be followed in each (of the) case(s), depending on the characteristics of the overall condition of Jewish cemeteries in the countries selected.

Furthermore, the pilot project shall **recognise successful examples** ("good practices") of Jewish burial sites' restorations and preservations carried out in the identified cemeteries (see the expected results for more information).

The action should also **identify and test specific innovative opportunities for cross-fertilisation and stronger interactions between various stakeholders** interested in the preservation of Jewish burial sites, the representatives of broadly understood cultural and creative sectors<sup>15</sup>, religious and local communities and other potential stakeholders. The action shall for example examine how Jewish burial sites can offer the opportunity for local or regional education institutions, cultural and artistic organisations, NGOs or youth projects to re-involve young people with their community and encourage them to engage with the past and develop a feeling of ownership for Europe's diverse cultural heritage and traditions.

The action should **contribute to the objectives set up by the European Year of Cultural Heritage** and the European Framework for Action on Cultural Heritage, through dissemination and awareness raising of the European value of heritage and cultural diversity of Europe. It shall also tap on issues regarding transmitting the knowledge of cultural heritage to the younger generations, the acquisition of heritage-related skills (e.g. heritage restoration skills) by the new generation, as well as models of participatory governance for cultural heritage among public and private actors.

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<sup>12</sup> [https://ec.europa.eu/culture/calls/eac-2018-s10\\_en](https://ec.europa.eu/culture/calls/eac-2018-s10_en)

<sup>13</sup> [https://eeas.europa.eu/headquarters/headquarters-homepage/330/european-neighbourhood-policy-enp\\_en](https://eeas.europa.eu/headquarters/headquarters-homepage/330/european-neighbourhood-policy-enp_en)

<sup>14</sup> The Eastern Partnership is a joint initiative involving the EU, its Member States and six Eastern European Partners: Armenia, Azerbaijan, Belarus, Georgia, the Republic of Moldova and Ukraine. See here: [https://eeas.europa.eu/diplomatic-network/eastern-partnership\\_en](https://eeas.europa.eu/diplomatic-network/eastern-partnership_en)

<sup>15</sup> For the definition of cultural and creative sectors, please kindly refer to the nomenclature used in the Regulation (EU) no 1295/2013 of the European Parliament and of the Council of 11 December 2013 establishing the Creative Europe programme: <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex%3A32013R1295>

The activity could also flag **the way to future specific interventions using local, national and European Union resources** (e.g. European Structural and Investment Funds) for heritage-related activities. Should specific cases of existing EU-funded restorations or related activities (e.g. educational) be identified, they shall be flagged in the mapping and given separate consideration.

The project shall also explore **synergies with existing – or potential – relevant projects** (i.e. addressing similar issues):

- **financed by various EU programmes**, such as, for instance, **Creative Europe, Europe for Citizens, European Solidarity Corps, Horizon 2020;**
- **other initiatives (incl. other surveys and mappings activities of Jewish cemeteries** as well as **participatory community projects)** carried out by local, regional and national actors across Europe;
- potentially relevant initiatives of international organisations, such as **UNESCO or Council of Europe.**

## **2.1. SPECIFIC OBJECTIVES OF THE CALL**

More specifically, it is expected that the selected organisation/consortium will:

(a) **Produce a mapping** which will include:

- an online **list of identified Jewish burial sites in the proposed countries (at least five: 3 EU Member States and 2 European Neighbourhood – preferably Eastern Partnership - countries)** to complement the burial sites covered by EAC/S10/2018 pilot project (see the current project website for reference: <https://www.esjf-surveys.org>), with relevant accompanying factual and visual reference to be defined by the applicants (location, photographic documentation, relevant historical data, etc.); furthermore, each identified burial site shall be **accompanied by relevant historical facts** (e.g. information about the previously existing Jewish communities nearby) and **“storytelling” elements** (e.g. information about people resting in the cemeteries) that could be important for identifying possible synergies (future educational activities, involvement of local communities, cultural and artistic organisations, tourism, etc.);
- **list of identified "good practices" of Jewish burial sites' restorations and/or preservation-related activities** complementing the examples covered by EAC/S10/2018; it is understood that successful examples should consist of cases where not only the restorations works were carried out in an efficient manner, but the scope of the projects and their long-term planning involved a wide range of different stakeholders; applicants are kindly requested to propose a methodology for the identification of such good practices, while focusing on their potential transferability;

(b) **Identify and carry out innovative pilot activities:**

- **actions aimed at connecting various stakeholders** (policy-makers, NGOs, local communities, schools and educational institutions, cultural operators, cultural and creative sectors, etc.), with particular emphasis on young people and educational institutions;
- **actions immediately following the surveying of specific cemeteries that seek to activate neighbouring communities to take an interest in protecting and**

**preserving them**, with an emphasis on feasibility and transferability of suggested solutions and participatory processes.

**(c) Communicate the project results:**

- The applicants are asked to identify and prepare **interactive communication tools and/or activities** which can help to disseminate gathered knowledge specified above can be publicised and presented (preferably in digital form, incl. websites and/or social media outlets, or with the involvement of local educators, facilitators, multipliers etc.) in order to be used by a range of identified stakeholders (local communities, NGOs, educational institutions, policy-makers, etc.). The applicants shall also propose an appropriate and attractive manner of presentation of their findings in this regards (e.g. analytical report, a "toolkit" to be proposed, etc.), focused on transferability.

**(d) Contribute to the objectives set by the European Year of Cultural Heritage 2018 and the European Framework for Action on Cultural Heritage:**

- The applicants are asked to prepare **informative and educational materials and/or initiatives** (e.g. online leaflets and brochures, websites, social media materials and social media activations) on the value of Jewish burial sites for Europe, promoting understanding of European heritage, importance of caring for common heritage and bottom-up initiatives for heritage preservation, in line with the objectives of the European Year of Cultural Heritage<sup>16</sup> and the European Framework for Action on Cultural Heritage<sup>17</sup>.

### **3. TIMETABLE**

The duration of the project shall be 18 months.

The period of eligibility of costs will start on the day the grant agreement is signed by the last party.

The Procedural indicative timeline for the call for proposals is:

	Stages	Date and time or indicative period
a)	Publication of the call	June 2019
b)	<b>Deadline for submitting applications</b>	<b>30 August 2019</b>
c)	Evaluation period	September/October 2019
d)	Information to applicants	October 2019
e)	Signature of grant agreement	November 2019

<sup>16</sup> <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32017D0864>

<sup>17</sup> <https://ec.europa.eu/culture/sites/culture/files/library/documents/staff-working-document-european-agenda-culture-2018.pdf>

## **4. BUDGET AVAILABLE**

The total budget earmarked for the co-financing of projects under this call for proposals is estimated at **1,050,000 EUR**.

The European Commission expects to fund **one single project**.

The financial contribution from the European Commission cannot exceed **90%** of the total eligible costs.

EU support will be granted on condition that the administrative and financial procedures are properly completed.

The amounts mentioned in the present document are subject to the release of the necessary appropriations by the budgetary authority.

The European Commission reserves the right not to distribute all the funds available.

## **5. ADMISSIBILITY REQUIREMENTS**

In order to be admissible, applications must be:

- sent no later than the deadline for submitting applications referred to in section 3;
- submitted in writing (see section 14), using the application form available at [https://ec.europa.eu/culture/calls\\_en](https://ec.europa.eu/culture/calls_en)<sup>18</sup>; and
- drafted in one of the EU official languages.

Failure to comply with those requirements will lead to the rejection of the application.

## **6. ELIGIBILITY CRITERIA**

### **6.1. ELIGIBLE APPLICANTS**

In order to be eligible, projects must be presented by applicants meeting the following criteria:

- be a public<sup>19</sup> or private organisation with legal personality (natural persons are not eligible to apply for a grant under this call);
- have their registered legal office in one of the countries participating in the Creative Europe programme<sup>20</sup>.

### **Consortium requirements**

In order to be eligible, a proposal must be submitted by a consortium consisting of at least two members. At least one of its members must be active in the cultural heritage

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<sup>18</sup> Article 196 FR

<sup>19</sup> In the context of these specifications a public body is considered as any body, any part of whose costs are financed from the State budget as of right, either by central, regional or local government. That is, these costs are financed from public sector funds raised through taxation or fines or fees regulated by law, without going through an application process which might result in their being unsuccessful in obtaining funds. Organisations that depend on state funding for their existence and receive grants year after year, but for which there exist at least the theoretical possibility that they may fail to receive money one year are considered by the Commission as private bodies.

<sup>20</sup> [https://eacea.ec.europa.eu/creative-europe/library/eligibility-organisations-non-eu-countries\\_en](https://eacea.ec.europa.eu/creative-europe/library/eligibility-organisations-non-eu-countries_en)

sector and at least one has demonstrated experience with participatory community projects.

The above criteria apply to each one of the entities forming the consortium.

The several entities of a consortium shall take the form of a partnership of co-beneficiaries, and designate a leading partner who is the co-ordinator. The co-ordinator will act as an intermediary for all communications between the Commission and the co-beneficiaries. However, beneficiaries are jointly responsible for implementing the action resulting from the grant awarded. To implement the action properly, they must make appropriate internal arrangements, consistent with the terms of the Grant Agreement.

Proposals from consortia with members in candidate or associated countries may be selected provided that, on the date of award, agreements have entered into force setting out the arrangements for the participation of those countries in the programme.

For **British** applicants:

Please be aware that eligibility criteria must be complied with for the entire duration of the grant. If the United Kingdom withdraws from the EU during the grant period without concluding an agreement with the EU ensuring in particular that British applicants continue to be eligible, you will cease to receive EU funding (while continuing, where possible, to participate) or be required to leave the project on the basis of Article II.17 of the grant agreement.

## **6.2. SUPPORTING DOCUMENTS**

In order to assess the applicants' eligibility, the following supporting documents are requested:

- **private entity:** extract from the official journal, copy of articles of association, extract of trade or association register, certificate of liability to VAT (if, as in certain countries, the trade register number and VAT number are identical, only one of these documents is required);
- **public entity:** copy of the resolution, decision or other official document establishing the public-law entity ;

## **6.3. ELIGIBLE ACTIVITIES**

Types of activities eligible under this call for proposals:

- physical surveys, study visits, meetings and workshops;
- peer learning, training and skills development activities;
- communication activities;
- actions aiming at exchanges of good practices, guidelines, manuals;
- actions aimed at involving stakeholders, young people, and educational institutions.

### **Implementation period**

The action shall run for 18 months. As mentioned in the timetable (section 3), it is expected that the action starts in December 2019.

## **7. EXCLUSION CRITERIA**

### **7.1. EXCLUSION**

The authorising officer shall exclude an applicant from participating in call for proposals procedures where:

- (a) the applicant is bankrupt, subject to insolvency or winding-up procedures, its assets are being administered by a liquidator or by a court, it is in an arrangement with creditors, its business activities are suspended, or it is in any analogous situation arising from a similar procedure provided for under EU or national laws or regulations;
- (b) it has been established by a final judgment or a final administrative decision that the applicant is in breach of its obligations relating to the payment of taxes or social security contributions in accordance with the applicable law;
- (c) it has been established by a final judgment or a final administrative decision that the applicant is guilty of grave professional misconduct by having violated applicable laws or regulations or ethical standards of the profession to which the applicant belongs, or by having engaged in any wrongful intent or gross negligence, including, in particular, any of the following:
  - (i) fraudulently or negligently misrepresenting information required for the verification of the absence of grounds for exclusion or the fulfilment of eligibility or selection criteria or in the performance of a contract, a grant agreement or a grant decision;
  - (ii) entering into agreement with other applicants with the aim of distorting competition;
  - (iii) violating intellectual property rights;
  - (iv) attempting to influence the decision-making process of the Commission during the award procedure;
  - (v) attempting to obtain confidential information that may confer upon it undue advantages in the award procedure;
- (d) it has been established by a final judgment that the applicant is guilty of any of the following:
  - (i) fraud, within the meaning of Article 3 of Directive (EU) 2017/1371 of the European Parliament and of the Council and Article 1 of the Convention on the protection of the European Communities' financial interests, drawn up by the Council Act of 26 July 1995;
  - (ii) corruption, as defined in Article 4(2) of Directive (EU) 2017/1371 or Article 3 of the Convention on the fight against corruption involving officials of the European Communities or officials of Member States of the European Union, drawn up by the Council Act of 26 May 1997, or conduct referred to in Article 2(1) of Council Framework Decision 2003/568/JHA, or corruption as defined in the applicable law;
  - (iii) conduct related to a criminal organisation, as referred to in Article 2 of Council Framework Decision 2008/841/JHA;
  - (iv) money laundering or terrorist financing within the meaning of Article 1(3), (4) and (5) of Directive (EU) 2015/849 of the European Parliament and of the Council;

- (v) terrorist offences or offences linked to terrorist activities, as defined in Articles 1 and 3 of Council Framework Decision 2002/475/JHA, respectively, or inciting, aiding, abetting or attempting to commit such offences, as referred to in Article 4 of that Decision;
  - (vi) child labour or other offences concerning trafficking in human beings as referred to in Article 2 of Directive 2011/36/EU of the European Parliament and of the Council;
- (e) the applicant has shown significant deficiencies in complying with main obligations in the performance of a contract, a grant agreement or a grant decision financed by the Union's budget, which has led to its early termination or to the application of liquidated damages or other contractual penalties, or which has been discovered following checks, audits or investigations by an authorising officer, OLAF or the Court of Auditors;
  - (f) it has been established by a final judgment or final administrative decision that the applicant has committed an irregularity within the meaning of Article 1(2) of Council Regulation (EC, Euratom) No 2988/95;
  - (g) It has been established by a final judgement or final administrative decision that the applicant has created an entity in a different jurisdiction with the intent to circumvent fiscal, social or any other legal obligations of mandatory application in the jurisdiction of its registered office, central administration or principal place of business;
  - (h) it has been established by a final judgement or final administrative decision that an entity has been created with the intent referred to in point (g);
  - (i) for the situations referred to in points (c) to (h) above, the applicant is subject to:
    - (i) facts established in the context of audits or investigations carried out by European Public Prosecutor's Office after its establishment, the Court of Auditors, the European Anti-Fraud Office or the internal auditor, or any other check, audit or control performed under the responsibility of an authorising officer of an EU institution, of a European office or of an EU agency or body;
    - (ii) non-final judgments or non-final administrative decisions which may include disciplinary measures taken by the competent supervisory body responsible for the verification of the application of standards of professional ethics;
    - (iii) facts referred to in decisions of persons or entities being entrusted with EU budget implementation tasks;
    - (iv) information transmitted by Member States implementing Union funds;
    - (v) decisions of the Commission relating to the infringement of Union competition law or of a national competent authority relating to the infringement of Union or national competition law; or
    - (vi) decisions of exclusion by an authorising officer of an EU institution, of a European office or of an EU agency or body.

## **7.2. REMEDIAL MEASURES**

If an applicant declares one of the situations of exclusion listed above (see section 7.4), it must indicate the measures it has taken to remedy the exclusion situation, thus demonstrating its reliability. This may include e.g. technical, organisational and personnel measures to correct the conduct and prevent further occurrence, compensation of damage or payment of fines or of any taxes or social security contributions. The relevant documentary evidence which illustrates the remedial measures taken must be

provided in annex to the declaration. This does not apply for situations referred in point (d) of section 7.1.

### **7.3. REJECTION FROM THE CALL FOR PROPOSALS**

The authorising officer shall not award a grant to an applicant who:

- (a) is in an exclusion situation established in accordance with section 7.1; or
- (b) has misrepresented the information required as a condition for participating in the procedure or has failed to supply that information; or
- (c) was previously involved in the preparation of documents used in the award procedure where this entails a breach of the principle of equal treatment, including distortion of competition, that cannot be remedied otherwise.

The same exclusion criteria apply to each legal entity forming the consortium and affiliated entities.

Administrative sanctions (exclusion) may be imposed on applicants, or affiliated entities where applicable, if any of the declarations or information provided as a condition for participating in this procedure prove to be false.

### **7.4. SUPPORTING DOCUMENTS**

Applicants must provide a declaration on their honour certifying that they are not in one of the situations referred to in Articles 136(1) and 141 FR, by filling in the relevant form attached to the application form accompanying the call for proposals and available at [https://ec.europa.eu/culture/calls\\_en](https://ec.europa.eu/culture/calls_en).

This obligation may be fulfilled in one of the following ways:

- (i) the coordinator of a consortium signs a declaration on behalf of all applicants and their affiliated entities; OR
- (ii) each applicant in the consortium signs a declaration in its name and on behalf of its affiliated entities; OR
- (iii) each applicant in the consortium and the affiliated entities each sign a separate declaration in their own name.

## **8. SELECTION CRITERIA**

### **8.1. FINANCIAL CAPACITY**

Applicants must have stable and sufficient sources of funding to maintain their activity throughout the duration of the grant and to participate in its funding. The applicants' financial capacity will be assessed based on the methodology detailed in Annex V(a) and V(b) of the call for proposals.

Moreover according to point 3.1 of the methodology, applicants to this pilot project must provide proof of their financial capacity and are required to undergo the financial analysis provided for in point 4 of the same methodology.

In addition, **an audit report** produced by an approved external auditor certifying the accounts shall be provided for the last financial year available.

The above requirements apply to each legal entity forming the consortium and to all the affiliated entities.

On the basis of the documents submitted, if the Commission considers that financial capacity is weak, s/he may:

- request further information;
- decide not to give pre-financing;
- decide to give pre-financing paid in instalments;
- decide to give pre-financing covered by a bank guarantee (see section 11.4 below);
- where applicable, require the joint and several financial liability of all the co-beneficiaries.

If the authorising officer considers that the financial capacity is insufficient s/he will reject the application.

## **8.2. OPERATIONAL CAPACITY**

Applicants must have the professional competencies as well as appropriate qualifications necessary to complete the proposed action.

In particular, the applying consortium should possess as a whole the following capacities among their staff:

- Proven experience of at least 2 years in the field of cultural heritage preservation and valorisation, in particular as concerns Jewish cultural heritage and Jewish burial sites. Experience can be proven through the profiles (CVs) of the proposed team.
- Proven experience of at least 2 years (in the last five years) of managing transnational projects at European level.

Applicants have to submit a declaration on their honour, and the following supporting documents:

- curriculum vitae or description of the profile of the people primarily responsible for managing and implementing the operation (accompanied where appropriate, by a list of relevant publications and/or carried out projects);
- an exhaustive lists of previous projects and activities performed and connected to the policy field of a given call or to the actions to be carried out;

The above requirements apply to the consortium as a whole.

## **9. AWARD CRITERIA**

Eligible applications/projects will be assessed on the basis of the following criteria:

### **9.1. RELEVANCE (0-40 POINTS)**

The extent to which the proposal addresses the priorities of the action and contributes to attain its planned activities and objectives

## 9.2. GEOGRAPHICAL AND ACTORS OUTREACH (0-30 POINTS)

The extent to which the proposed action is able to cover the proposed targeted countries as well as various potential stakeholders (local authorities, NGOs, faith communities, educational institutions, cultural and arts organisations, youth organisations, etc.).

## 9.3. QUALITY OF ACTIVITIES (0-15 POINTS)

The quality of the activities proposed, methodology to achieve the general and specific objectives, the quality of learning activities and proposals for sustainability of the interventions.

In addition, proposals should also contain information about the following:

- **Promotion and visibility of the project:** Proposals need to include detailed information on the actions that are intended to be undertaken to ensure effective marketing and promotion of the action. Proposals should mention which communication channels will be used and what kind of cooperation is envisaged with existing stakeholders and how the visibility of the EU support to the project will be ensured.

- **Sustainability:** Applicants should describe in detail how sustainability could be ensured after the end of the project. In particular, it should be described how the outcomes could continue to exist after the end of the project, in particular also the webpage, materials, information on best practices, etc., and how involvement of policy-makers from various levels (EU, national, regional, local) could be strengthened.

## 9.4. MANAGEMENT OF THE PROJECT (0-15 POINTS)

The quality of the proposal regarding the capability to organize, coordinate and implement the various aspects of the proposed activities. Furthermore, applicants should be able to demonstrate their understanding of the specificities and needs of Jewish cultural heritage, in particular concerning Jewish burial sites, as well as knowledge of other topics covered in this pilot project and relevant for the activities proposed.

Points will be allocated to eligible applications out of a total of 100 on the basis of the above-specified weighting. A minimum threshold of 60% of the maximum possible score will be applied for the qualitative evaluation and applications below this threshold will be rejected.

## 10. LEGAL COMMITMENTS

In the event of a grant awarded by the Commission, a grant agreement drawn up in euro and detailing the conditions and level of funding, will be sent to the applicant, as well as the information on the procedure to formalise the agreement of the parties.

Two copies of the original agreement must be signed first by the beneficiary/coordinator on behalf of the consortium and returned to the Commission immediately. The Commission will sign it last.

**The applicants understand that submission of a grant application implies acceptance of the general conditions attached to this call for proposals. These general conditions bind the beneficiary to whom the grant is awarded and shall constitute an annex to the grant decision.**

## **11. FINANCIAL PROVISIONS**

### **11.1. FORMS OF THE GRANT**

#### **11.1.1 Reimbursement of costs actually incurred**

The grant will be defined by applying a maximum co-financing rate of 90 % to the eligible costs actually incurred and declared by the beneficiary and its affiliated entities.

For details on eligibility of costs, please refer to section 11.2.

### **11.2. ELIGIBLE COSTS**

Eligible costs shall meet all the following criteria:

- they are incurred by the beneficiary.
- they are incurred during the duration of the action, with the exception of costs relating to final reports and audit certificates;
  - The period of eligibility of costs will start as specified in the grant agreement.
  - If a beneficiary can demonstrate the need to start the action before the agreement is signed, the costs eligibility period may start before that signature. Under no circumstances can the eligibility period start before the date of submission of the grant application.
- they are indicated in the estimated budget of the action;
- they are necessary for the implementation of the action which is the subject of the grant;
- they are identifiable and verifiable, in particular being recorded in the accounting records of the beneficiary and determined according to the applicable accounting standards of the country where the beneficiary is established and according to the usual cost accounting practices of the beneficiary;
- they comply with the requirements of applicable tax and social legislation;
- they are reasonable, justified, and comply with the principle of sound financial management, in particular regarding economy and efficiency.

The beneficiary's internal accounting and auditing procedures must permit direct reconciliation of the costs and revenue declared in respect of the action/project with the corresponding accounting statements and supporting documents.

The same criteria apply to costs incurred by the affiliated entities.

Eligible costs may be direct or indirect.

#### **11.2.1. Eligible direct costs**

The eligible direct costs for the action are those costs which:

**with due regard to the conditions of eligibility set out above**, are identifiable as specific costs directly linked to the performance of the action and which can therefore be booked to it directly, such as :

- (a) *the costs of personnel working under an employment contract with the beneficiary or an equivalent appointing act and assigned to the action, provided that these costs are in line with the beneficiary's usual policy on remuneration.*

*Those costs include actual salaries plus social security contributions and other statutory costs included in the remuneration. They may also comprise additional remunerations, including payments on the basis of supplementary contracts regardless of the nature of those contracts, provided that they are paid in a consistent manner whenever the same kind of work or expertise is required, independently from the source of funding used;*

*The costs of natural persons working under a contract with the beneficiary other than an employment contract or who are seconded to the beneficiary by a third party against payment may also be included under such personnel costs, provided that the following conditions are fulfilled:*

- (i) the person works under conditions similar to those of an employee (in particular regarding the way the work is organised, the tasks that are performed and the premises where they are performed);*
- (ii) the result of the work belongs to the beneficiary (unless exceptionally agreed otherwise); and*
- (iii) the costs are not significantly different from the costs of staff performing similar tasks under an employment contract with the beneficiary;*

The recommended methods for the calculation of direct personnel costs are provided in Appendix.

- (b) *costs of travel and related subsistence allowances, provided that these costs are in line with the beneficiary's usual practices on travel;*
- (c) *the depreciation costs of equipment or other assets (new or second-hand) as recorded in the beneficiary's accounting statements, provided that the asset:*
- (i) is written off in accordance with the international accounting standards and the beneficiary's usual accounting practices; and*
  - (ii) has been purchased in accordance with the rules on implementation contracts laid down in the grant agreement, if the purchase occurred within the implementation period;*

*The costs of renting or leasing equipment or other assets are also eligible, provided that these costs do not exceed the depreciation costs of similar equipment or assets and are exclusive of any finance fee;*

*Only the portion of the equipment's depreciation, rental or lease costs corresponding to the implementation period and the rate of actual use for the purposes of the action may be taken into account when determining the eligible costs. By way of exception, the full cost of purchase of equipment may be eligible under the Special Conditions, if this is justified by the nature of the action and the context of the use of the equipment or assets;*

- (d) *costs of consumables and supplies, provided that they:*

- (i) *are purchased in accordance with the rules on implementation contracts laid down in the grant agreement; and*
- (ii) *are directly assigned to the action;*
- (e) *costs arising directly from requirements imposed by the Agreement (dissemination of information, specific evaluation of the action, audits, translations, reproduction), including the costs of requested financial guarantees, provided that the corresponding services are purchased in accordance with the rules on implementation contracts laid down in the grant agreement;*
- (f) *costs derived from subcontracts, provided that specific conditions on subcontracting as laid down in the grant agreement are met;*
- (g) *costs of financial support to third parties, provided that the conditions laid down in the grant agreement are met;*
- (h) *duties, taxes and charges paid by the beneficiary, notably value added tax (VAT), provided that they are included in eligible direct costs, and unless specified otherwise in the grant agreement.*

### **11.2.2. Eligible indirect costs (overheads)**

Indirect costs are costs that are not directly linked to the action implementation and therefore cannot be attributed directly to it.

A flat-rate amount of 7 % of the total eligible direct costs of the action, is eligible as indirect costs, representing the beneficiary's general administrative costs which can be regarded as chargeable to the action/project.

Indirect costs may not include costs entered under another budget heading.

**Applicants' attention is drawn to the fact that if they are receiving an operating grant financed by the EU or Euratom budget, they may not declare indirect costs for the period(s) covered by the operating grant, unless they can demonstrate that the operating grant does not cover any costs of the action.**

In order to demonstrate this, in principle, the beneficiary should:

- a. *use analytical cost accounting that allows to separate all costs (including overheads) attributable to the operating grant and the action grant. For that purpose the beneficiary should use reliable accounting codes and allocation keys ensuring that the allocation of the costs is done in a fair, objective and realistic way.*
- b. *record separately:*
  - *all costs incurred for the operating grants (i.e. personnel, general running costs and other operating costs linked to the part of its usual annual activities), and*
  - *all costs incurred for the action grants (including the actual indirect costs linked to the action)*

If the operating grant covers the entire usual annual activity and budget of the beneficiary, the latter is not entitled to receive any indirect costs under the action grant.

### **11.3. INELIGIBLE COSTS**

The following items are not considered as eligible costs:

- a) return on capital and dividends paid by a beneficiary;
- b) debt and debt service charges;
- c) provisions for losses or debts;
- d) interest owed;
- e) doubtful debts;
- f) exchange losses;
- g) costs of transfers from the Commission charged by the bank of a beneficiary;
- h) costs declared by the beneficiary under another action receiving a grant financed from the Union budget. Such grants include grants awarded by a Member State and financed from the Union budget and grants awarded by bodies other than the Commission for the purpose of implementing the Union budget. In particular, beneficiaries receiving an operating grant financed by the EU or Euratom budget cannot declare indirect costs for the period(s) covered by the operating grant, unless they can demonstrate that the operating grant does not cover any costs of the action.
- i) contributions in kind from third parties;
- j) excessive or reckless expenditure;
- k) deductible VAT.

### **11.4. BALANCED BUDGET**

The estimated budget of the action must be attached to the application form. It must have revenue and expenditure in balance.

The budget must be drawn up in euros.

Applicants for whom costs will not be incurred in euros should use the exchange rate published on the Infor-euro website available at:

[http://ec.europa.eu/budget/contracts\\_grants/info\\_contracts/inforeuro/inforeuro\\_en.cfm](http://ec.europa.eu/budget/contracts_grants/info_contracts/inforeuro/inforeuro_en.cfm)

The applicant must ensure that the resources which are necessary to carry out the action are not entirely provided by the EU grant.

Co-financing of the action may take the form of:

- the beneficiary's own resources,
- income generated by the action or work programme,
- financial contributions from third parties.

### **11.5. CALCULATION OF THE FINAL GRANT AMOUNT**

The final amount of the grant is calculated by the Commission at the time of the payment of the balance. The calculation involves the following steps:

#### **Step 1 — Application of the reimbursement rate to the eligible costs**

The amount under step 1 is obtained by applying the reimbursement rate specified in section 11.1.1 to the eligible costs actually incurred and accepted by the Commission.

### **Step 2 — Limit to the maximum amount of the grant**

The total amount paid to the beneficiaries by the Commission may in no circumstances exceed the maximum amount of the grant as indicated in the grant agreement. If the amount obtained following Step 1 is higher than this maximum amount, the final amount of the grant is limited to the latter.

If volunteers' work is declared as part of direct eligible costs, the final amount of the grant is limited to the amount of total eligible costs approved by the Commission minus the amount of volunteers' work approved by the Commission.

### **Step 3 — Reduction due to the no-profit rule**

'Profit' means the surplus of receipts over the total eligible costs of the action, where receipts are the amount obtained following Steps 1 and 2 plus the revenue generated by the action for beneficiaries and affiliated entities other than non-profit organisations.

In-kind and financial contributions by third parties are not considered receipts.

The total eligible costs of the action are the consolidated total eligible costs approved by the Commission. The revenue generated by the action is the consolidated revenue established, generated or confirmed for beneficiaries and affiliated entities other than non-profit organisations on the date on which the request for payment of the balance is drawn up.

If there is a profit, it will be deducted in proportion to the final rate of reimbursement of the actual eligible costs of the action approved by the Commission.

### **Step 4 — Reduction due to improper implementation or breach of other obligations**

The Commission may reduce the maximum amount of the grant if the action has not been implemented properly (i.e. if it has not been implemented or has been implemented poorly, partially or late), or if another obligation under the Agreement has been breached.

The amount of the reduction will be proportionate to the degree to which the action has been implemented improperly or to the seriousness of the breach.

## **11.6. REPORTING AND PAYMENT ARRANGEMENTS**

The beneficiary may request the following payments provided that the conditions of the grant agreement are fulfilled (e.g. payment deadlines, ceilings, etc.). The payment requests shall be accompanied by the documents provided below and detailed in the grant agreement:

<b>Payment request</b>	<b>Accompanying documents</b>
A <b>pre-financing payment</b> corresponding to 40% of the maximum grant amount	Automatic on signature of Grant agreement
A <b>second pre-financing payment</b> corresponding to 30 % of the maximum grant amount.	(a) technical report on progress (b) statement on the use of the previous pre-financing instalment
<b>Payment of the balance</b>  The Commission will establish the amount of this payment on the basis of the calculation of the final grant amount (see section 11.5 above). If the total of earlier payments is higher than the final grant amount, the beneficiary will be required to reimburse the amount paid in excess by the Commission through a recovery order.	(a) final technical report (b) final financial statement covering the whole duration of the project, aggregating the financial statements already submitted previously and indicating the receipts (c) a certificate on the financial statements and underlying accounts

In case of a weak financial capacity, section 8.1 above applies.

The **project timeline** for the deliverables and payments is as follows:

<b>Start of the project</b> <i>Pre-financing payment (40% of total grant amount)</i>	<b>On signature of grant agreement</b> (in months)
Preparation of a <b>roadmap</b> for the proposed activities and communication tools	T+2
Identification of <b>good practices</b> of Jewish burial sites' restoration	T+4
Planning of <b>actions aimed at testing the involvement of stakeholders</b> interested in Jewish burial sites	T+6
Development of a draft <b>mapping</b> of Jewish burial sites	T+8
<b>Technical report on progress</b> <i>2<sup>nd</sup> Pre-financing payment (30% of total grant amount)</i>	<i>T+9 (approx. Sept. 2020)</i>
Finalization of the <b>mapping</b> of Jewish burial sites	T+12
Elaboration of <b>communication tools</b> for the project results	T+15
Carrying out <b>actions aimed at testing the involvement of stakeholders</b>	T + 16
Preparation of a <b>the sustainability plan</b> of the project	T+17
<b>Final technical report</b> <i>Payment of the balance</i>	<i>T+18 (approx. June 2021)</i>

## 11.7. OTHER FINANCIAL CONDITIONS

### a) **Non-cumulative award**

An action may only receive one grant from the EU budget.

Under no circumstances shall the same costs be financed twice by the Union budget. To ensure this, applicants shall indicate in the grant application the sources and amounts of Union funding received or applied for the same action or part of the action or for its (the applicant's) functioning during the same financial year as well as any other funding received or applied for the same action.

### b) **Non-retroactivity**

No grant may be awarded retrospectively for actions already completed.

A grant may be awarded for an action which has already begun only where the applicant can demonstrate in the grant application the need to start the action before the grant agreement is signed.

In such cases, costs eligible for financing may not have been incurred prior to the date of submission of the grant application

### c) **Implementation contracts/subcontracting**

Where the implementation of the action requires the award of procurement contracts (implementation contracts), the beneficiary may award the contract in accordance with its usual purchasing practices provided that the contract is awarded to the tender offering best value for money or the lowest price (as appropriate), avoiding conflicts of interest.

The beneficiary is expected to clearly document the tendering procedure and retain the documentation in the event of an audit.

Entities acting in their capacity as contracting authorities within the meaning of Directive 2014/24/EU<sup>21</sup> or contracting entities within the meaning of Directive 2014/25/EU<sup>22</sup> must comply with the applicable national public procurement rules.

Beneficiaries may subcontract tasks forming part of the action. If they do so, they must ensure that, in addition to the above-mentioned conditions of best value for money and absence of conflicts of interests, the following conditions are also complied with:

- a) subcontracting does not cover core tasks of the action;
- b) recourse to subcontracting is justified because of the nature of the action and what is necessary for its implementation;
- c) the estimated costs of the subcontracting are clearly identifiable in the estimated budget;

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<sup>21</sup> Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC (OJ L 94, 28.3.2014, p. 65-242)

<sup>22</sup> Directive 2014/25/EU of the European Parliament and of the Council of 26 February 2014 on procurement by entities operating in the water, energy, transport and postal services sectors and repealing Directive 2004/17/EC (OJ L 94, 28.3.2014, p. 243-374)

- d) any recourse to subcontracting, if not provided for in description of the action, is communicated by the beneficiary and approved by the Commission. The Commission may grant approval:
- (i) before any recourse to subcontracting, if the beneficiaries requests an amendment
  - (ii) after recourse to subcontracting if the subcontracting:
    - is specifically justified in the interim or final technical report and
    - does not entail changes to the grant agreement which would call into question the decision awarding the grant or be contrary to the equal treatment of applicants;
  - e) the beneficiaries ensure that certain conditions applicable to beneficiaries, enumerated in the grant agreement (e.g. visibility, confidentiality, etc.), are also applicable to the subcontractors.

**d) Financial support to third parties**

The applications may not envisage provision of financial support to third parties.

## **12. PUBLICITY**

### **12.1. BY THE BENEFICIARIES**

Beneficiaries must clearly acknowledge the European Union's contribution in all publications or in conjunction with activities for which the grant is used.

In this respect, beneficiaries are required to give prominence to the name and emblem of the European Commission on all their publications, posters, programmes and other products realised under the co-financed project.

To do this they must use the text, the emblem and the disclaimer available at [https://ec.europa.eu/info/sites/info/files/use-emblem\\_en.pdf](https://ec.europa.eu/info/sites/info/files/use-emblem_en.pdf).

If this requirement is not fully complied with, the beneficiary's grant may be reduced in accordance with the provisions of the grant agreement.

### **12.2. BY THE COMMISSION**

With the exception of scholarships paid to natural persons and other direct support paid to natural persons in most need, all information relating to grants awarded in the course of a financial year shall be published on an internet site of the European Union institutions no later than the 30 June of the year following the financial year in which the grants were awarded.

The Commission will publish the following information:

- name of the beneficiary;
- address of the beneficiary when the latter is a legal person, region when the beneficiary is a natural person, as defined on NUTS 2 level<sup>23</sup> if he/she is domiciled within the EU or equivalent if domiciled outside the EU;

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<sup>23</sup> Commission Regulation (EC) No 105/2007 of 1 February 2007 amending the annexes to Regulation (EC) No 1059/2003 of the European Parliament and of the Council on the establishment of a common classification of territorial units for statistics (NUTS), OJ L39, 10.2.2007, p.1.

- subject of the grant;
- amount awarded.

Upon a reasoned and duly substantiated request by the beneficiary, the publication shall be waived if such disclosure risks threatening the rights and freedoms of individuals concerned as protected by the Charter of Fundamental Rights of the European Union or harm the commercial interests of the beneficiaries.

### 13. PROCESSING OF PERSONAL DATA

The reply to any call for proposals involves the recording and processing of personal data (such as name, address and CV). Such data will be processed pursuant to Regulation (EC) No 2018/1725 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data. Unless indicated otherwise, the questions and any personal data requested that are required to evaluate the application in accordance with the call for proposal will be processed solely for that purpose by DG EAC. Unit D1. Cultural Policy.

Personal data may be registered in the Early Detection and Exclusion System by the Commission, should the beneficiary be in one of the situations mentioned in Articles 136 and 141 of Regulation (EU, Euratom) 2018/1046<sup>24</sup>. For more information see the Privacy Statement on:

[https://ec.europa.eu/info/data-protection-public-procurement-procedures\\_en](https://ec.europa.eu/info/data-protection-public-procurement-procedures_en).

### 14. PROCEDURE FOR THE SUBMISSION OF PROPOSALS

Proposals must be submitted by the deadline set out under section 3.

No modification to the application is allowed once the deadline for submission has elapsed. However, if there is a need to clarify certain aspects or to correct clerical mistakes, the Commission may contact the applicant during the evaluation process.

Applicants will be informed in writing about the results of the selection process.

Application forms are available at [https://ec.europa.eu/culture/calls\\_en](https://ec.europa.eu/culture/calls_en).

Applications must be submitted in the correct form, duly completed and dated. They must be submitted in **4** copies (**one** original clearly identified as such, plus **three** copies) and signed by the person authorised to enter into legally binding commitments on behalf of the applicant organisation.

Where applicable, all additional information considered necessary by the applicant can be included on separate sheets.

Applications must be sent as follows:

Means of submission	Time limit	Evidence	Address for delivery
Post	<b>24:00</b> <i>Belgium local time</i>	Postmark	CALL FOR PROPOSALS <i>EAC/S10/2019 – Protecting the Jewish Cemeteries of Europe</i> European Commission - Directorate-

<sup>24</sup> <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32018R1046>

			General for Education, Youth, Sport and Culture, Directorate D - Culture and Creativity, Unit D1 – Cultural Policy J-70 2/232 For the attention of Susanne Hollmann (Deputy Head of Unit) B – 1049 Brussels Belgium
Courier	<b>Between 07:30 and 17:00 Belgium local time</b>	Deposit slip of courier service	CALL FOR PROPOSALS <b><i>EAC/S10/2019 – Protecting the Jewish Cemeteries of Europe</i></b> European Commission - Directorate-General for Education, Youth, Sport and Culture, Directorate D - Culture and Creativity, Unit D1 – Cultural Policy J-70 2/232 For the attention of Susanne Hollmann (Deputy Head of Unit) Avenue du Bourget 1 B-1140 Brussels (Evere) Belgium
In person (hand delivery)		Proof of receipt, signed and dated by the official in the central mail department who takes delivery	

Mail can be received from 07.30 to 17.30 Monday to Fridays. The service is closed on Saturdays, Sundays and official holidays of the contracting authority.

**Applications sent by fax, e-mail, on UBS keys or any other means than indicated above will not be accepted.**

### **Contacts**

Questions related to the Call for proposals should be directed to:

**[EAC-JEWISH-CEMETERIES@ec.europa.eu](mailto:EAC-JEWISH-CEMETERIES@ec.europa.eu)**

Answers will be published online at [https://ec.europa.eu/culture/calls\\_en](https://ec.europa.eu/culture/calls_en).

Applicants are advised to check the Question & Answers section regularly during the submission period.

#### ➤ **Annexes:**

#### **Grant Application Documents**

- **Grant Application form (multi-beneficiary)**
  - Annex I Declaration on honour
  - Annex II Mandate letters
  - Annex III Estimated Budget of the action
  - Annex IV List of CVs
  - Annex V(a) Economic & Financial Capacity - Methodology
  - Annex V(b) Economic & Financial Capacity - Form

## **Reference Documents**

- Draft Model Grant Agreement & General Conditions (multi-beneficiary)
- Model technical report
- Model financial statement
- Model terms of reference for the certificate on the financial statements (Part I and Part II)
- List of supporting documents

## Appendix

### Specific conditions for direct personnel costs

#### 1. Calculation

The ways of calculating eligible direct personnel costs laid down in points (a) and (b) below are recommended and accepted as offering assurance as to the costs declared being actual.

The Commission may accept a different method of calculating personnel costs used by the beneficiary, if it considers that it offers an adequate level of assurance of the costs declared being actual.

#### a) for persons working exclusively on the action:

*{ monthly rate for the person*

*multiplied by*

*number of actual months worked on the action }*

The months declared for these persons may not be declared for any other EU or Euratom grant.

The **monthly rate** is calculated as follows:

*{ annual personnel costs for the person*

*divided by 12 }*

using the personnel costs for each full financial year covered by the reporting period concerned.

If a financial year is not closed at the end of the reporting period, the beneficiaries must use the monthly rate of the last closed financial year available;

#### b) for persons working part time on the action

(i) If the person is assigned to the action at a fixed pro-rata of their working time:

*{ monthly rate for the person multiplied by pro-rata assigned to the action*

*multiplied by*

*number of actual months worked on the action }*

The working time pro-rata declared for these persons may not be declared for any other EU or Euratom grant.

The monthly rate is calculated as above.

(ii) In other cases:

*{hourly rate for the person multiplied by number of actual hours worked on the action}*

or

*{daily rate for the person multiplied by number of actual days worked on the action}*

(rounded up or down to the nearest half-day)

The number of actual hours/days declared for a person must be identifiable and verifiable.

The total number of hours/days declared in EU or Euratom grants, for a person for a year, cannot be higher than the annual productive hours/days used for the calculations of the hourly/daily rate. Therefore, the maximum number of hours/days that can be declared for the grant are:

*{number of annual productive hours/days for the year (see below)}*

*minus*

*total number of hours and days declared by the beneficiary, for that person for that year, for other EU or Euratom grants}.*

The '**hourly/daily rate**' is calculated as follows:

*{annual personnel costs for the person*

*divided by*

*number of individual annual productive hours/days}* using the personnel costs and the number of annual productive hours/days for each full financial year covered by the reporting period concerned.

If a financial year is not closed at the end of the reporting period, the beneficiaries must use the hourly/daily rate of the last closed financial year available.

The 'number of individual annual productive hours/days' is the total actual hours/days worked by the person in the year. It may not include holidays and other absences (such as sick leave, maternity leave, special leave, etc). However, it may include overtime and time spent in meetings, trainings and other similar activities.

## **2. Documentation to support personnel costs declared as actual costs**

For **persons working exclusively on the action**, where the direct personnel costs are calculated following **point (a)**, there is no need to keep time records, if the beneficiary signs a **declaration** confirming that the persons concerned have worked exclusively on the action.

For **persons assigned to the action at a fixed pro-rata of their working time**, where the direct personnel costs are calculated following **point (b)(i)**, there is no need to keep time records, if the beneficiary signs a declaration that the persons concerned have effectively worked at the fixed pro-rata on the action.

For **persons working part time on the action**, where direct personnel costs are calculated following **point (b)(ii)**, the beneficiaries must keep **time records** for the number of hours/days declared. The time records must be in writing and approved by the persons working on the action and their supervisors, at least monthly.

In the absence of reliable time records of the hours worked on the action, the Commission may accept alternative evidence supporting the number of hours/days declared, if it considers that it offers an adequate level of assurance.