



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
ENVIRONMENT
Directorate B – Natural Capital
ENV.B.2 - Biodiversity

CALL FOR PROPOSALS

**Pilot on-farm projects to test result-based
remuneration schemes for the
enhancement of biodiversity**

Reference:RBAPS 2015

**Deadline for submission of proposals: 15 September
2015 17:00h, Brussels local time**

CALL FOR PROPOSALS – RBAPS 2015

Pilot on-farm projects to test result-based remuneration schemes for the enhancement of biodiversity

1. INTRODUCTION – BACKGROUND

The European Council agreed in 2010 a headline target of "halting the loss of biodiversity and the degradation of ecosystem services in the EU by 2020, and restoring them in so far as feasible, while stepping up the EU contribution to averting global biodiversity loss".

The Commission, in its Communication "Our life insurance, our natural capital: an EU biodiversity strategy to 2020",¹ set out a strategy for achieving this headline target. The Strategy includes the target of maximising the areas under agriculture that are covered by biodiversity-related measures, "to ensure the conservation of biodiversity and to bring about a measurable improvement in the conservation status of species and habitats that depend on or are affected by agriculture" (Target 3A). These improvements are to be measured and quantified against legal obligations in EU nature legislation, i.e. the Birds and Habitats Directives.²

One specific rural development sub-priority of the recently reformed Common Agricultural Policy (CAP) is "restoring, preserving and enhancing biodiversity"³. Based on the intervention logic of the rural development programmes, agri-environment-climate measures are also selected in relation to this priority. Agri-environment-climate measures in general are designed to encourage farmers to protect and enhance the environment on their farmland. They provide for payments to farmers in return for the service of implementing agri-environment-climate commitments that involve more than the application of mandatory requirement and usual good farming practice.

Existing agri-environmental measures supported by the CAP in the EU tend to reward farmers for meeting certain activity-based standards which are expected to deliver additional environmental benefits. Yet the achievement of these benefits is not always optimally monitored.

¹ COM(2011) 244 final, 3 May 2011.

² Council Directive 92/43 EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora, OJ L 206, 22.7.1992, p. 7; Directive 2009/147 of the European Parliament and of the Council of 30 November 2009 on the conservation of wild birds, OJ L 20, 26.1.2010, p. 7.

³ Article 5(4)(a) of Regulation (EU) No 1305/2013 of the European Parliament and of the Council on support for rural development by the European Agricultural Fund for Rural Development (EAFRD).

Results-based programmes and measures reward actual achievements "on the ground".⁴ As a consequence, they offer the prospect of more effective protection of biodiversity but can also be seen as more risky by potential beneficiaries, in terms of the payment they will actually receive. Some result-based schemes also use innovative ways of allocating payments to recipients and may deliver better value for money. In several European countries, relevant programmes have been carried out over the last decade on a relatively small-scale, experimental basis, focusing mainly, but not exclusively, on grassland.

Species-rich grassland is of particular importance for flora and fauna in Europe, yet it is under pressure from agricultural uses in many places. Efforts should thus focus on stopping its decline, preserving existing locations that are in good status and transforming/restoring species-poor grassland into species-rich grassland.

2. OBJECTIVES

As a contribution to stopping the widespread degradation of agro-ecosystems – especially grasslands – and increasing agro-biodiversity⁵, the general objective of the Pilot Project of which this call is one part, is to promote the further development of result-based agri-environmental payment schemes. The present call for proposals follows a call launched in 2014. This previous call resulted in the award of two grants, one to the European Forum for Nature Conservation and Pastoralism (EFNCP) and partners for the project “Pilot results-based agri-environment measures in Ireland and Navarra” and the second to Fundatia Adept Transilvania for the project “Results-based agri-environment schemes for support of broad biodiversity at landscape scale in Transylvanian High Nature Value farmland”. The purpose of the present call is to invite proposals for the award of one/two additional grant(s).

The present call for proposals is linked to a recently finalised study on "Biodiversity protection through results based remuneration of ecological achievement" that brought together relevant experience and schemes applied in the Member States, benchmarked good practices and created a web-based platform that contain information about biodiversity protection schemes that remunerate biodiversity positive results.⁶ A handbook directed at the target audience of those wanting to develop result-based payment schemes together with the final report of the study, is also available on this platform. Over the next 3 years information on activities carried out by grant beneficiaries (includes the two grant awards in 2014 and any grant awards made as a result of the present call for proposals) will be made available regularly through the online platform.

The specific objectives of this call for proposals are:

- To promote the design, development and use in rural areas of result-based remuneration schemes to conserve and enhance biodiversity;

⁴ There is no single agreed definition of what constitutes a "result-based agri-environmental payment scheme" (RBAPS), and different terms are sometimes used to describe schemes of this nature. In practice there exists a continuum of approaches ranging from the more traditional approach of paying land managers to undertake specific management actions, to those approaches that reward only the results that are achieved, irrespective of the methods used, with different types of "hybrid" schemes along this continuum. For the purpose of this call for proposals, "hybrids" with a significant result-orientation will be considered to fall within the definition.

⁵ The biodiversity present on or supported by farmland and its management.

⁶ The platform has been set-up and is available via the Commission's *Nature and Biodiversity* website at: <http://ec.europa.eu/environment/nature/rbaps>

- To increase the understanding of factors that contribute to the success or failure of such schemes;
- To identify opportunities and conditions for increasing the use of such schemes in the EU and in particular in the context of the CAP;
- To explore the potential for such schemes to be applied widely in the rural countryside and beyond grasslands, e.g. for the protection and enhancement of pollinators and soil biodiversity;
- To demonstrate the potential of these schemes to achieve the ecological results they are designed for by developing, testing and applying widely appropriate monitoring to verify the ecological results achieved;
- To promote and increase awareness and better understanding of the benefits of results based remuneration schemes particularly within the rural community.

These objectives are to be achieved largely through the design, set-up, management and monitoring of pilot, results-based remuneration schemes applied on working farms.

The following outputs are expected:

- Pilot, results-based remuneration schemes conceived, designed, implemented, monitored, assessed and reported upon within the duration of the grant;
- Reports produced documenting the different steps in the process (see Fig. 1 for indications on the main steps and possible elements under each step);

Fig.1: Indicative list of issues that could be considered in relation to the pilot actions

Exploratory Phase

- Assessment of biodiversity goals for the area(s), ecosystems/habitats & species
- Assessment of the environmental baseline, reference level and need for agri-environment or other incentive based management schemes
- Habitat/species/location targeting requirements
- Understanding of relevant dynamics in both natural systems and target farms
- Requirements for landscape-scale measures
- Presence of suitable result indicators
- Assessment of capacity to support the scheme
- Assessment of costs.
- Assessment of costs and benefits of RBAPS (Result Based Agri-environmental Payment Schemes) approach vs. MBPS (Management Based) approach
- Assessment of stakeholder attitudes to RBAPS

Design of overarching scheme architecture

- Definition of the result indicators to be applied to the schemes
- Quantification of targets to be met by land managers to meet scheme objectives
- Scale of operation - individual farm or landscape scale
- Calculating payment rates and conditions
- Development of indicator assessment methods, checking verifiability and controllability
- Selection criteria and process
- Identification of risks and ways of mitigating these
- Stakeholder engagement (particularly farmers)
- Identification of supporting measures required (i.e. advice / training & facilitation)
- Compatibility with EU *acquis* and international trade law
- Cost-effectiveness

- Identification of institutional capacity needs including ensuring sufficient resources (financial and staff) to commit to ongoing monitoring and evaluation

Implementation

- Preparation of the call for proposals and approval by the Commission
- Launching of the call for proposals
- Screening / selection of participants
- Drafting of clear implementation guidance
- Extent to which agreements are co-developed with agreement holders
- Extent to which scheme will rely on self-assessment of results by participants
- Ensuring availability of suitable training, skills development and advice for participants - materials and advisers
- Skills development and training for advisers
- Control and verification procedures
- Dispute resolution mechanisms

Monitoring and evaluation

- Assessment of results by participants
- External verification of results
- Financial monitoring and modelling to inform budgetary control
- Monitoring and surveillance of overall scheme performance and environmental outcomes
- Review of scheme design and adaptation if required

- Documentation of the results obtained in terms of conservation and enhancement of agro-biodiversity and their potential for replication in other contexts, thus improving knowledge about the conditions under which RBAPS can be used to conserve or enhance biodiversity in agro-ecosystems;
- Outreach strategies at project level, including materials to disseminate project results to stakeholders and to the general public, also through the EU platform (see footnote 6);
- Publications on the project's approach and results, lessons learnt.

3. TIMETABLE

The indicative timetable below provides an overview of milestones until the finalisation of grant agreements.

	Stages	Date and time or indicative period
a)	Publication of the call	1 June 2015
b)	Deadline for submitting applications	15 September at 17:00 (Central European Time)
c)	Evaluation period	16 September - 31 October
d)	Information to applicants	November
e)	Signature of grant agreement	November-December
f)	Starting date of the action (See section 11.1b)	December 2015 – January

		2016 (after signature of the grant agreement)
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Implementation period

The proposed projects should have a maximum period of implementation of 36 months. Within this period, on-farm biodiversity enhancing schemes may be applied for a duration that cannot be less than 18 months or more than 30 months. Any additional time foreseen will be used for the conception phase of the schemes, the preparation of the farmers agreements, for monitoring the results of the biodiversity-enhancing actions on the ground, and finally for preparing project reports.

Applications for projects scheduled to run for a longer period than that specified in this call for proposals will not be accepted.

4. BUDGET AVAILABLE

The total budget earmarked for the co-financing of projects is estimated at €500,000.

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

The maximum EU co-financing rate under this call for proposals is **70 % of the eligible costs** per proposal based on the project's budget. The balance must be financed from the applicant's own resources, or from sources other than the European Union budget.

The Commission expects to fund 1 or 2 proposal(s).

5. ADMISSIBILITY REQUIREMENTS

The following formal requirements **must** be complied with in order for the proposal to proceed to the evaluation stage:

- Applications must be sent no later than the deadline for submitting applications referred to in section 3. The postmark, the date of collection by the courier or the acknowledgement of receipt dated and signed by the responsible official will serve as proof of the date of submission of the proposal.
- Applications sent by other means (e.g. by fax or by e-mail) or delivered to other addresses will be rejected.
- Applications must be typewritten (see section 14), using the application forms available as Annex A to this call for proposals .
- Applications must be 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

Eligibility criteria are used to determine whether an applicant is allowed to participate in the call for proposals and to submit a proposal for an action. They apply to applicants and to the activities for which a grant is applied for, respectively.

6.1. Eligible applicants

In order to be eligible for a grant, applicants could be public and private bodies, NGOs, universities, or research institutes.

Applicants must be registered in an EU Member State.

Applicants must be directly responsible for the preparation and management of the action. Applications presented by a body acting as intermediary for a third party are not acceptable.

Applicants may act individually or with partner organisations and/or associates:

- Applicants may associate with one or several public authority/-ies or private bodies, actors and institutions, non-governmental organisations, universities and/or research institutes of EU countries and candidate countries, as partner organisations, where this would serve the objectives of the pilot initiative concerned.
- Applicants' partner organisations participate in designing and implementing the pilot initiative and the costs they incur are eligible in the same way as those incurred by the grant beneficiary.

In order to assess the eligibility of the applicant, the following supporting documents are requested:

- private entity: a copy of the certificate of official registration or other official document attesting the establishment of the entity, copy of articles of association/founding act/statutes or equivalent and a copy of a document confirming the applicant's tax or VAT number (extract of trade or association register, certificate of liability to VAT);
- public entity: copy of the resolution or decision establishing the public company, or other official document establishing the public-law entity;

In the event of an application grouping several applicants (consortium), the above supporting documents shall apply to each applicant and the consortium members have to sign a **mandate** between the main applicant and each of the consortium members that will participate in the project.

6.2. Eligible activities

Types of activities carried out by the beneficiary which are eligible under this call for proposals include:

- design, implementation, co-ordination and management of the project;
- (internal and/or external) auditing of applicants and third parties who receive financial support from the project (see below);
- awareness-raising, training and dissemination activities;
- actions aiming at the creation and improving of networks, exchanges of good practices;
- studies, analyses and mapping activities directly related to the project's design, monitoring and evaluation;
- subcontracting for specific activities necessary for carrying out the project. Such services should comply with the project's objectives (see point 2) and they may include training of farmers, monitoring of the actions, verification and auditing of the scheme, etc;

- financial support to third parties acting at farm level (see also point 11.1. f) based on a call for proposals to be launched in the framework of the project.

7. EXCLUSION CRITERIA

7.1. Exclusion from participation

Applicants will be excluded from participating in the call for proposals procedure if they are in any of the following situations:

- (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 or persons having powers of representation, decision making or control over them have been convicted of an offence concerning their professional conduct by a judgment of a competent authority of a Member State which has the force of res judicata;
- (c) they have been guilty of grave professional misconduct proven by any means which the contracting authority can justify including by decisions of the EIB and international organisations;
- (d) they are not in compliance with their 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 with those of the Kingdom of Belgium or those of the country where the grant agreement is to be performed;
- (e) they or persons having powers of representation, decision making or control over them have been the subject of a judgment which has the force of res judicata for fraud, corruption, involvement in a criminal organisation, money laundering or any other illegal activity, where such an illegal activity is detrimental to the Union's financial interests;
- (f) they are currently subject to an administrative penalty referred to in Article 109(1) of the Financial Regulation (FR)⁷.

7.2. Exclusion from award

Applicants will not be granted financial assistance if, in the course of the grant award procedure, they:

- (a) are subject to a conflict of interest;
- (b) are guilty of misrepresentation in supplying the information required by the Commission as a condition of participation in the grant award procedure or fail to supply this information;
- (c) find themselves in one of the situations of exclusion, referred to in section 7.1.

⁷ Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002, OJ L 298, 26.10.2012, p. 1.

Administrative and financial penalties may be imposed on applicants, who are guilty of misrepresentation.

7.3. Supporting documents

Applicants must sign a declaration on their honour certifying that they are not in one of the situations referred to in Articles 106(1) and 107 to 109 of the FR, filling in the relevant form included in the grant application form (see par. V. "Declaration by the applicant" accompanying the call for proposals and available in Annex A.

8. SELECTION CRITERIA

8.1. Financial capacity

Applicants must have stable and sufficient sources of funding to maintain their activity throughout the period during which the action is being carried out and to participate in its funding. The applicants' financial capacity will be assessed on the basis of the following supporting documents to be submitted with the application:

For grants \geq EUR 60 000:

- The profit and loss account and the balance sheet for the two last financial years for which the accounts were closed;
- The table provided for in the application form, filled in with the relevant statutory accounting figures, in order to calculate the ratios as detailed in the form;
- For newly created entities, a business plan might replace the above documents.

In the event of an application grouping several applicants (consortium), the above supporting documents shall apply to each applicant.

The assessment of the financial capacity does not apply to public bodies or international organisations, which are not required to provide the above mentioned supporting documents.

On the basis of the documents submitted, if the Responsible Authorising Officer (RAO) considers that financial capacity is not satisfactory, she/he may:

- request further information;
- propose a grant agreement without pre-financing;
- propose a grant agreement with a pre-financing paid in instalments;
- propose a grant agreement with a 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;
- 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 this respect, applicants must include the following supporting documents in their proposal:

- the organisations' activity reports;

- 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;
- a description of the technical equipment, tools or facilities and patents at the disposal of the applicant;
- curriculum vitae or description of the profile of the individuals primarily responsible for managing and implementing the operation (accompanied, where appropriate, e.g. in the field of research and education, by a list of relevant publications).

A standard model for the curriculum vitae (CV) can be downloaded from the following webpage: <http://europass.cedefop.europa.eu/en/documents/curriculum-vitae>.

If, during the lifetime of the project, the proposed team should be adapted, the CVs of new team members shall be submitted to the Commission before they start working for the project.

9. AWARD CRITERIA AND DECISION

9.1. Award criteria

During the award stage the European Commission will evaluate the overall relevance and quality of the proposal in relation to the objectives of the call.

Eligible applications will be assessed on the basis of the following criteria and sub-criteria:

- a) **Scope** of the project, i.e. the extent to which the project takes into account different local conditions (max. **20** points):
 - i. Coverage in terms of species, habitats and ecosystems (max. 10 points);
 - ii. Coverage in terms of Member States and bio-geographic regions (max. 10 points).
- b) Contribution to the objectives of the Pilot Project, in terms of the potential of result-based remuneration schemes to enhance agro-biodiversity and potential of the proposal to test such schemes (max. **60** points). To this end, the **methodology** of the project will be assessed, covering the following specific four phases:
 - i. Exploration – e.g., choice of location and scale, assessment of baseline and reference level (taking into account other types of agri-environment measures where applicable), setting of biodiversity goals, identification of suitable indicators, assessment of expected costs/benefits and required capacities, compatibility with existing legal framework (max. 20 points);
 - ii. Design and implementation – e.g., quantification of targets, calculation of payment rates and setting of conditions, methods for assessing results (also in relation to other agri-environment measures where applicable), criteria and process for selection of participants, provision of guidance and training, control and verification procedures, dispute-resolution mechanisms (max. 20 points);
 - iii. Monitoring and evaluation – e.g. (self-)assessment and external verification of specific results, financial monitoring and budgetary control (including to avoid payments for activities or results already covered by other sources of funding), monitoring of overall scheme performance

(where applicable in comparison with action-based schemes), review and adaptation, communication and dissemination. (max. 15 points)

- iv. Provisions for increasing the likelihood of continued RBAPS implementation beyond the end of the contract, e.g. through support from the European Agricultural Fund for Rural Development (EAFRD) (max. 5 points).
- c) **Organisation and management** of the project (max. 20 points):
- i. Consistency of the expenditures with the foreseen activities, by the beneficiary acting as project manager as well as by third parties at farm level, and overall cost-effectiveness (max. 10 points);
 - ii. Feasibility of the project in terms of coherence of the actions with the expected results, resources and timetable, including measures for quality control and risk management (max. 5 points);
 - iii. Involvement of the different stakeholders and/or target groups and integration into existing communities of practice, including through the EU Platform (max. 5 points) (see above, footnote 6).

Applications with an overall total score of less than 65 out of the maximum 100 points will not be considered. Furthermore, applications with a score of less than 50 % for each of the main award criteria (points a) to c) above) will not be considered. Consequently, applications should elaborate on all points addressed by this call for proposals in order to score as many points as possible.

9.2. Award decision

The Commission will select, within the limits of the available budget, those applications which get the highest ranking based on the total score. This decision shall include, for the selected organisation, the maximum financial amount of the grant.

Applications which pass the minimum sufficiency level but do not achieve enough points to be selected will constitute a reserve list for consideration in case additional funds become available for the project or in case applicants withdraw their proposals.

The selection of an application by the Commission does not constitute an undertaking to award a financial contribution equal to the amount requested by the beneficiary. The Commission reserves the right to reduce the grant requested if the proposal includes elements considered too expensive or not eligible. In addition, since there is a limited overall budget for the funding programme, the Commission reserves the right to propose a level of support lower than that requested. Furthermore, under no circumstances can the amount awarded be more than the amount requested.

The Commission may invite applicants to provide a revised budget to ensure compliance with the rules on eligible costs or where the granted amount is different from the amount requested in the application.

IN CASE YOUR ORGANISATION IS NOT SELECTED:

The Commission will officially inform each unsuccessful applicant. A letter will be sent after the award decision.

Applicants believing that they have been harmed by an error or irregularity during the award process may petition to the European Commission directly. The European Commission must reply within 90 days of receipt of the complaint.

The applicant may have recourse to procedures established under EU legislation. European citizens or residents, including legal entities with a registered office in the European Union, may also lodge a complaint to the European Ombudsman for alleged maladministration within two years of the date when the applicant became aware of the facts on which the complaint is based at the following address: <http://www.ombudsman.europa.eu>. Any request the applicant may make and any reply from the Commission or any complaint for maladministration will have neither the purpose nor the effect of suspending the deadline for lodging an action for annulment of the present decision, which must be done within two months of the notification letter.

The court responsible for hearing annulment procedures is the General Court of the European Union.

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 successful applicants, together with the procedure to formalise the obligations of the parties.

The grant agreement is composed of special and general conditions. **Applicants are required to carefully read the model grant agreement annexed to this call for proposals.** Submission of a grant application implies acceptance of the general conditions.

11. FINANCIAL PROVISIONS

11.1. General Principles

a) Non-cumulative award

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

In no circumstances shall the same costs be financed twice by the EU budget. To ensure this, applicants shall indicate the sources and amounts of Union funding received or applied for the same action or part of the action or for its 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 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) Co-financing

Co-financing means that the resources which are necessary to carry out the action may not be entirely provided by the EU budget.

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

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

d) Balanced budget

The estimated budget of the action is to be attached to the application form (see Annex C of this call for proposals). It must have revenue and expenditure in balance.

The budget must be drawn up in euros.

Applicants who foresee that costs will not be incurred in euros are invited to 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.

e) Implementation contracts/subcontracting

Where the implementation of the action requires the award of procurement contracts (implementation contracts), the beneficiary must award the contract to the bid offering best value for money, avoiding conflicts of interests and retain the documentation for the event of an audit.

In the event of procurement exceeding € 60 000, the beneficiary must abide by special rules as referred in the grant agreement annexed to the call. Moreover the beneficiary is expected to clearly document the tendering procedure and retain the documentation for the event of an audit.

Entities acting in their capacity of contracting authorities in the meaning of Directive 2004/18/EC⁸ or contracting entities in the meaning of Directive 2004/17/EC⁹ shall abide by the applicable national public procurement rules.

Sub-contracting, i.e. the externalisation of specific tasks or activities which form part of the action as described in the proposal, must satisfy the conditions applicable to any implementation contract (as specified above) and in addition to them the following conditions:

- it may only cover the implementation of a limited part of the action;
- it must be justified having regard to the nature of the action and what is necessary for its implementation;
- it must be clearly stated in the proposal.

f) Financial support to third parties

Where the implementation of the action requires financial support to be given to third parties, the beneficiary may give such financial support provided that the following conditions are met:

⁸ Directive 2004/18/EC on the coordination of procedures for the award of public work contracts, public supply contracts and public service contracts.

⁹ Directive 2004/17/EC coordinating the procurement procedures of entities operating in the water, energy, transport and postal services sectors.

- the beneficiary will have to launch a call for proposals for awarding financial support to third parties;
- the call for proposal will have to be approved by the Commission before its launching;
- the conditions of giving such support should be strictly defined in the call for proposals, avoiding any conflict of interest;
- the beneficiary of the EU grant may not exercise any discretionary power in granting financial support to third parties;
- the beneficiary will have to ensure that there is no double financing, meaning that the activities covered by the financial support to third parties under this project are not also financed by other EU funds;
- the amount of financial support to third parties must not exceed 60 000 € per party during the entire duration of the project;
- the beneficiary must ensure that recipients of the financial support will allow the Commission and the Court of Auditors to exercise powers of control, on documents, information or on the spot checks.

In order to ensure this, the call for proposals that the beneficiary will have to organise shall require the following:

- an indicative list of the different type of activities (in particular in terms of enhanced biodiversity) for which a third party may receive financial support,
- the definition of the third party which may receive the financial support,
- the criteria for awarding financial support,
- the maximum amount to be granted to each third party and the criteria for determining it.

Where a third-party beneficiary under this project is also in receipt of financial support through the EAFRD, payments made under the present project must be in support of actions that are additional and go beyond the measures supported through the EAFRD. Under no circumstances can the third-party beneficiary be paid twice for the same action.

11.2. Funding form: mixed financing

Mixed financing grants are calculated on the basis of a detailed estimated budget indicating clearly the costs that are eligible for EU funding. The grant amount may neither exceed the eligible costs nor the amount requested. Amounts are indicated in euros.

➤ Maximum amount requested

The EU grant is limited to a maximum co-funding rate of **70 % of eligible costs** taking into account the 500,000 € maximum grant amount referred to in section 4.

Consequently, part of the total eligible expenses entered in the estimated budget must be financed from sources other than the EU grant (see section 11.1c).

➤ **Eligible costs**

Eligible costs are costs actually incurred by the beneficiary of a grant which meet all the following criteria:

- ✓ they are incurred during the duration of the action as specified in the grant agreement, with the exception of costs relating to final reports and audit certificates;
- ✓ 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 requirements of sound financial management, in particular regarding economy and efficiency.

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

➤ **Eligible direct costs**

The eligible direct costs for the action are those costs which, **with due regard for 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.

The following categories of direct costs are eligible:

- **Personnel:** the costs of staff working under an employment contract with the applicant or equivalent appointing act and assigned to the action, comprising actual salaries plus social security contributions and other statutory costs included in the remuneration, provided that these costs are in line with the applicant's usual policy on remuneration. Those costs may include additional remuneration, including payments on the basis of supplementary contracts regardless of their nature, provided that it is paid in a consistent manner whenever the same kind of work or expertise is required and independently from the source of funding used.

The costs of the personnel of national administrations are eligible to the extent that they relate to the cost of activities which the relevant public authority would not carry out if the project concerned were not undertaken;

- **Travel and subsistence:** subsistence allowances and costs of travels (for meetings, including kick-off meetings where applicable, conferences etc) are

eligible provided that these costs are in line with the beneficiary's usual practices and are not exceeding the EC mission allowances (see Annex H);

- **Equipment:** only the portion of the equipment's depreciation corresponding to the duration of the action/project and the rate of actual use for the purposes of the action may be considered eligible by the Commission;
- **Subcontracting/external assistance:** costs entailed by implementation contracts awarded by the beneficiaries for the purposes of carrying out the action/project are eligible, provided that the conditions laid down in the grant agreement are met. They include costs arising directly from requirements linked to the implementation of the action/project (dissemination of information, specific evaluation of the action, etc...);
- **Other direct costs:** other costs of consumables and supplies are eligible, provided that they are identifiable and assigned to the action/project (costs relating to external audits where required in support of the requests for payments, translations, reproduction or costs relating to a pre-financing guarantee lodged by the beneficiary of the grant, where required etc...);
- **Financial support to third parties:** costs of support given to third parties provided that the conditions laid down in the grant agreement are met.

➤ **Eligible indirect costs (overheads)**

For this category of costs, a flat-rate amount of **maximum 7 %** of the total eligible direct costs of the action is eligible. They represent 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's attention is drawn to the fact that **in the case of organisations receiving an operating grant, indirect costs are not eligible under this action.**

➤ **Ineligible costs**

The following costs are not considered eligible:

- return on capital;
- debt and debt service charges;
- provisions for losses or debts;
- interest owed;
- doubtful debts;
- exchange losses;
- costs of transfers from the Commission charged by the bank of a beneficiary;
- costs declared by a beneficiary and covered by another action receiving a European Union grant. In particular, indirect costs shall not be eligible under a grant for an action awarded to a beneficiary who already receives an operating grant financed from the Union budget during the period in question;
- contributions in kind;
- excessive or reckless expenditure;

- expenditure not related to the implementation of the project;
- expenditure not supported by documentary evidence;
- expenditure incurred outside the performance period;
- cost of purchasing infrastructure equipment including buildings, land.

➤ **Calculation of the final grant amount**

The final amount of the grant to be awarded to the beneficiary is established after completion of the action, upon approval of the request for payment containing the following documents:

- a **final activity report** providing details of the implementation and results of the action;
- the **final financial statement** of the eligible costs actually incurred;
- a **certificate on the financial statements and underlying accounts** produced by an approved external auditor. The certificate shall be attached to the payment request.

➤ **Non-profit rule**

EU grants may not have the purpose or effect of producing a profit within the framework of the action of the beneficiary. **Profit shall be defined as a surplus of the receipts over the eligible costs incurred by the beneficiary, when the request is made for payment of the balance.** In this respect, where a profit is made, the Commission shall be entitled to recover the percentage of the profit corresponding to the Union contribution to the eligible costs actually incurred by the beneficiary to carry out the action.

11.3. Payment arrangements

- **Pre-financing:** a pre-financing payment corresponding to **40 %** of the grant amount will be transferred to the beneficiary **within 30 days** of the date when the last of the two parties signs the agreement, provided all requested guarantees have been received. The pre-financing is intended to provide the beneficiary with a float.
- **Second pre-financing payment:** Depending on the duration of the project, a second pre-financing of **30%** of the grant amount may be paid to the beneficiary **within 60 days** from the reception of the payment request and subject to having used at least 80% of the previous pre-financing instalment.
- **Payment of the balance:** the Commission will establish the amount of the final payment to be made to the beneficiary on the basis of the calculation of the final grant amount (see section 11.2 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.

11.4. Pre-financing guarantee

In the event that the applicant's financial capacity is not satisfactory, a pre-financing guarantee for up to the same amount as the pre-financing may be requested in order to limit the financial risks linked to the pre-financing payment.

The financial guarantee, in euro, shall be provided by an approved bank or financial institution established in one of the Member State of the European Union. When the beneficiary is established in a third country, the authorising officer responsible may agree that a bank or financial institution established in that third country may provide the guarantee if he considers that the bank or financial institution offers equivalent security and characteristics as those offered by a bank or financial institution established in a Member State. Amounts blocked in bank accounts shall not be accepted as financial guarantees.

The guarantee may be replaced by a joint and several guarantee by a third party or by a joint guarantee of the beneficiaries of an action who are parties to the same grant agreement

The guarantee shall be released with the payment of the balance to the beneficiary, in accordance with the conditions laid down in the grant agreement.

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.

12.2. By the Commission

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 level¹⁰ if he/she is domiciled within EU or equivalent if domiciled outside EU;
- 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. DATA PROTECTION

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 45/2001 on the protection of individuals with regard to the processing of

¹⁰ OJ L 39, 10 February 2007.

personal data by the Community institutions and bodies and on the free movement of such data. Unless indicated otherwise, the questions and any personal data requested are required to evaluate the application in accordance with the specifications of the call for proposal will be processed solely for that purpose. Details concerning the processing of personal data are available on the privacy statement at: http://ec.europa.eu/dataprotectionofficer/privacystatement_publicprocurement_en.pdf.

Personal data may be registered in the Early Warning System (EWS) only or both in the EWS and Central Exclusion Database (CED) by the Accounting Officer of the Commission, should the beneficiary be in one of the situations mentioned in:

- Commission Decision 2008/969 of 16.12.2008 on the Early Warning System (for more information see the Privacy Statement on: http://ec.europa.eu/budget/contracts_grants/info_contracts/legal_entities/legal_entities_en.cfm),

or:

- Commission Regulation 2008/1302 of 17.12.2008 on the Central Exclusion Database (for more information see the Privacy Statement on http://ec.europa.eu/budget/explained/management/protecting/protect_en.cfm)

14. PROCEDURE FOR THE SUBMISSION OF PROPOSALS

Proposals must be submitted in accordance with the formal requirements and by the deadline set out under section 5.

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 for the correction of clerical mistakes, the Commission may contact the applicant for this purpose during the evaluation process.

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

➤ Submission on paper

Application forms are available at:

http://ec.europa.eu/environment/funding/grants_en.htm

Applications shall be submitted on the correct form, duly completed, dated, showing a balanced budget (revenue/expenditure), submitted in **3** copies: **1 original** clearly identified as such, plus **1 paper copy** and **1 memory stick** with electronic versions of the full application forms (in format MS Word (.doc) / EXCEL (.xls)), 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 to the following address:

- by post, date as postmark:

European Commission
DG ENV. B2
B-1049 BRUSSELS
BU-5, 5th floor, office 134

Title: Call for Proposals – RBAPS 2015

- in person, date as receipt, and by courier service, date of receipt by the courier service:

European Commission – DG Environment (Unit B.2)

Central Mail Service – OIB.4

Avenue de Bourget, 1

B – 1140 Brussels

Title: Call for Proposals – RBAPS 2015

NB: The Central Mail Service is open on working days from Monday to Thursday from 07:30 to 17:00 and Friday from 07:30 to 16:00 (all times are Central European Time).

Applications sent by fax or e-mail will not be accepted.

➤ **Contacts**

Any questions may be sent by e-mail **no later than 21 days before the deadline for the submission of proposals** to the address listed below, indicating clearly the reference of the call for proposals:

E-mail address: ENV-RBAPS@ec.europa.eu

Replies will be given **no later than 8 days before the deadline for the submission of proposals**.

15. HOW TO COMPLETE THE FINANCIAL GRANT APPLICATION FORM (ANNEX C)

The financial section consists of 11 forms.

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

The EU contribution will be calculated on the basis of eligible costs. For information on the different cost categories and on ineligible costs, please refer to Sections **11.2 of the Call for Proposals** and to the below instructions.

All amounts, where applicable, should be exclusive of VAT, for the activities which fall within one of the following categories:

- taxed activities or exempt activities with right of deduction. For those activities, VAT is deductible, hence ineligible;
- activities engaged in as a public authority by the beneficiary where it is a State, regional or local government authority or another body governed by public law.

In the case where the applicant and/or relevant partner are unable to recover VAT the amount should be inclusive of VAT. All costs should be in Euro (€) and the amounts rounded to the nearest whole Euro (€).

Indirect costs/overheads are eligible as a flat rate of maximum 7% of the total direct eligible costs. They are **not eligible** for organisations that, at the same time, benefit from an operating grant.

➤ Form F0 – Provisional budget

The form is filled in automatically, based on the data provided in forms F1, F3 to F8, except for the **Requested EU contribution**: Please specify the amount of financial contribution requested from the European Commission, which shall not exceed **70% of total eligible costs**.

➤ Form F1 – Project funding breakdown

This form describes the funding of the project by the beneficiaries and/or co-financier(s), as well as the EU contribution requested per beneficiary.

Beneficiaries' short name (Acronym): As in the Grant Application form.

Total costs of the actions in €: Indicate the total costs of the actions undertaken by the beneficiaries as in the Grant Application form.

Coordinating beneficiary/applicant contribution: specify the amount of financial contribution provided by the applicant, as indicated in the Grant Application form. This amount cannot include contributions by third parties.

Associated beneficiary/partner contribution: Indicate the financial contribution from each partner, as indicated in the Grant Application form. This amount cannot include contributions by third parties.

Amount of EU contribution requested: Specify the amount of EU financial contribution requested by the applicant and each of the partners.

External funding - third party name: Same as in the Grant Application form.

Amount of co-financing in €: Indicate the financial contribution of each third-party as in the Grant Application form.

➤ Form F2 – Budget breakdown of activities

Please provide for every activity a detailed breakdown of costs per cost category in form **F2**.

Particular attention should be given to the coherence of the presented costs. In particular, please make sure that totals for each cost category are the same as those calculated in forms **F3 to F7**.

Depending on the number activities, rows may have to be added on these tables. Information should be consistent with the contents of the Grant Application form.

➤ Notes common to Forms F3 to F7

It is required for all reported budget items to provide a reference to the activities according to the Grant Application form. Should a budget item refer to more than one activity, please indicate each one of them.

➤ Form F3 – Personnel costs (only direct costs)

General: The salary costs of personnel of public administration may be considered only to the extent that they relate to the cost of activities which the relevant public authority would not carry out if the project concerned were not undertaken.

Type of contract: Please indicate the exact legal name 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/ partner's premises and under its supervision and provided that such practice complies with the relevant national legislation. The time that each individual spends working on the project shall be recorded using time-sheets drawn up and certified by the beneficiary/partner.

Category: Please 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, analyse cost claims and carry out audits. Examples of staff categories are: project manager, senior engineer, technician/worker, etc. Where known, please indicate the name of the person. In this case you should 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 of the project. Please remember that, should your proposal be financed by the European Commission, only the real costs (e.g. actual salaries) will be considered as eligible costs of the project.

Daily rate: The daily rate should be calculated on the basis of the annual number of working days according to national legislation, collective agreements, employment contracts, etc. An example for determining the total productive days per year could be as follows (provided what is established in the appropriate legislation):

Days/year	365 days
Less 52 weekends	104 days
Less annual holidays	25 days
Less statutory holidays	11 days
= Total productive days	<u>225 days</u>

The **number of working days assigned to the project** reflects the number of days needed to carry out the project.

If temporary staff is employed, the methodology set out above may not be applicable. In this case, the methodology should be explained and the possible detail on the calculation of the budgeted costs should be provided in the form.

➤ Form F4 – Travel and subsistence costs

You may use more than one line to describe the reason for travel or destination, if necessary, but costs may be presented collectively: 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 a steering committee, experts, people taking part in exercises etc.).

Journey: Specify the country and city of origin and destination, if already known. If applicable, for repeated 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 costs: Travel costs shall be charged in accordance with the internal rules of the applicant/ partner. The applicant and the 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 previous experience 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 applicant / partner. If there is no such rule, the subsistence costs must not exceed the scales approved annually by the European Commission (see Annex G - Mission Allowances).

Important: Subscription fees for conferences or events should be declared under "Other direct costs".

➤ Form F5 – Equipment costs (rental or depreciation)

Supplier/ procedure: Specify the legal name of the supplier (if already known). Specify the procedure followed or planned for selecting the supplier, e.g. 'public tender', 'direct treaty', 'framework agreement', etc. Sub-contracts by a "public" beneficiary must be awarded in accordance with the applicable rules on public tendering and in conformity with EU Directives on public tendering procedures.

The "private" beneficiary/partner shall invite competitive tenders from potential sub-contractors 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 sub-contractors and shall take care to avoid any conflicts of interest.

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 beneficiary/partners shall apply its 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 – Sub-contracting / external assistance costs

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

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

The "private" beneficiary/partner shall invite competitive tenders from potential sub-contractors 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 sub-contractors and shall take care to avoid any conflicts of interest.

Description: Give a clear description of the subject of the sub-contract/ service to be provided. For example: ‘conducting of impact assessment’, ‘maintenance of ...’, ‘renting of ...’, ‘consultancy on ...’, ‘web page development’, ‘intra-muros assistance’, ‘organisation of dissemination event’, etc.

Costs related to the purchase or leasing (as opposed to renting) of equipment, supplied under sub-contracts are not to be charged to the budget heading for sub-contracting/ external assistance. These costs should be declared separately under the budget heading for equipment.

Important: beneficiary/partner cannot sub-contract to one another or internally (e.g. between departments or subsidiaries).

If an **independent financial audit** is required, the beneficiary should incorporate an appropriate cost under sub-contracting. 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. (NB: For public bodies, the financial audit can be conducted by the appropriate internal audit services of the institution.)

For more information on the rules applicable to subcontracts, please refer to Article II.10 of the model grant agreement.

- Form F7 – Other direct costs

Supplier / procedure: as above, if applicable

Description: Give a clear description of the other costs, e.g. type of consumables, financial costs such as a bank guarantee (if required by the European Commission), inscription fees etc.

It should be noted that communication costs (e.g. telephone, mailing), costs related to buildings (e.g. rent, heating, electricity) and general administrative expenses (e.g. office equipment, stationery) should be charged to the overheads category, unless it can be proven that the cost item is directly and exclusively linked to the project. If applicable, please specify the type of unit used (e.g. pages, etc).

Bank guarantee: the European Commission may require the beneficiary to lodge a guarantee in advance in order to limit the financial risks connected with the payment of pre-financing. This 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 partners. The guarantee shall be denominated in Euro.

- Form F8 – Financial support to third parties

If it is envisaged to provide financial support to third parties, the beneficiary of the EU grant shall provide the maximum amount to be granted.

- Form F9 – 'In kind' contributions (1) /costs not included in the budget (2)

[1] refers to voluntary work or other services or assets that will be available for the project free of charge and may be accounted as a “virtual” cost for information purpose

only, e.g. working time free of charge, free use of premises, accommodation, meals etc. [2] refers to actions that are necessary for implementation but are either not eligible or the applicant does not wish to include them in the budget. None of these amounts is used to determine the EC contribution. Nevertheless, they are important in order to assess the real total cost of the project.

➤ Form F9 – Determination of financial capacity

Simplified balance sheet and profit and loss account

Form F9 has to be completed **by private applicants only**. Applicants considered as public entities or international organisations do not have to complete this form. Private applicants must 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 explaining the grouping of different accounts compared to the Fourth Directive on accounting harmonisation. You should complete this form carefully. 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 the data reported are accurate. The European 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 European Commission reserves the right to ask for further documentation during the evaluation process.

The amounts have to be entered in euro. For financial statements established in other currencies, please refer to the 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 4th ACCOUNTING DIRECTIVE	
ASSETS	ASSETS / 4th ACCOUNTING DIRECTIVE (Article 9)	
1. Subscribed capital unpaid	A. Subscribed capital unpaid	A. Subscribed capital unpaid (including unpaid capital)
2. Fixed assets	C. Fixed Assets	
2.1. Intangible fixed assets	B. Formation expenses as defined by national law C. I. Intangible fixed assets	B. Formation expenses as defined by national law C.I.1. Cost of research and development C.I.2. Concessions, patents, licences, trademarks and similar rights and assets, if they were: (a) acquired for valuable consideration and need not be shown under C (I) (3); or (b) created by the undertaking itself C.I.3. Goodwill, to the extent that it was acquired for valuable consideration C.I.4. Payments on account
2.2. Tangible fixed assets	C.II. Tangible fixed assets	C.II.1. Land and buildings C.II.2. Plant and machinery C.II.3. Other fixtures and fittings, tools and equipment C.II.4. Payment on account and tangible assets in course of construction
2.3. Financial assets	C.III. Financial assets	C.III.1. Shares in affiliated undertakings C.III.2. Loans to affiliated undertakings C.III.3. Participating interests C.III.4. Loans to undertakings with which the company is linked by virtue of participating interest C.III.5. Investments held as fixed assets C.III.6. Other loans C.III.7. Own shares (with an indication of their nominal value or, in the absence of a nominal value, their accounting par value)
3. Current assets	D. Currents assets	
3.1. Stocks	D.I. Stocks	D.I.1. Raw materials and consumables D.I.2. Work in progress D.I.3. Finished products and goods for resale D.I.4. Payment on account
3.2.1. Debtors due after one year	D.II. Debtors, due and payable after more than one year	D.II.1. Trade debtors D.II.2. Amounts owed by affiliated undertakings D.II.3. Amounts owed by undertakings with which the company is linked by virtue of participating interest D.II.4. Others debtors D.II.6. Prepayments and accrued income
3.2.2. Debtors due within one year	D.II. Debtors due and payable within a year	D.II.1. Trade debtors D.II.2. Amounts owed by affiliated undertakings D.II.3. Amounts owed by undertakings with which the company is linked by virtue of participating interest D.II.4. Others debtors D.II.6. Prepayments and accrued income
3.3. Cash at bank and in hand	D.IV. Cash at bank and in hand	D.IV. Cash at bank and in hand
3.4. Other current assets	D.III Investments	D.III.1. Shares in affiliated undertakings D.III.2. Own shares (with an indication of their nominal value or, in the absence of a nominal value, their accounting par value) D.III.3. Other investments
Total assets	Total assets	

LIABILITIES	LIABILITIES / 4th ACCOUNTING DIRECTIVE (Article 9)	
4. Capital and reserves	A. Capital and reserves	
4.1. Subscribed capital	A.I. Subscribed capital A.II. Share premium account	A.I. Subscribed capital A.II. Share premium account
4.2. Reserves	A.III. Revaluation reserve A.IV. Reserves	A.III. Revaluation reserve A.IV.1. Legal reserve, in so far as national law requires such a reserve A.IV.2. Reserve for own shares A.IV.3. Reserves provided for by the articles of association A.IV.4. Other reserves
4.3. Profit and loss brought forward	A.V Profit and loss brought forward	A.V Profit and loss brought forward from the previous years

from the previous years	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	Extraordinary income and charges	16. Extraordinary income

charges		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

16. ANNEXES:

Annex A – **Grant Application Form**

Annex B – **Standard CV Format**, available at the following address:

<http://europass.cedefop.europa.eu/en/documents/curriculum-vitae/templates-instructions>

Annex C – **Financial Grant Application Form**

Annex D – **Legal Entity Form**, available at the following address, :

http://ec.europa.eu/budget/contracts_grants/info_contracts/legal_entities/legal_entities_en.cfm

Annex E – **Bank Account Form**, available at the following address:

http://ec.europa.eu/budget/contracts_grants/info_contracts/financial_id/financial_id_en.cfm

Other documents:

Annex F – **Model of Standard Grant Agreement**

Annex G – **Mission Allowances**, available at the following address:

<http://ec.europa.eu/europeaid/sites/devco/files/perdiem-rate-20150318.pdf>