

Guide for Applicants

"PREVENTION OF AND FIGHT AGAINST CRIME"

European Commission

Directorate-General
Home Affairs
Directorate A – Internal Security

ISEC

ACTION GRANTS

2010

DISCLAIMER

The aim of these guidelines is to help Applicants. In the case of differences between the provisions of this text and those of the Annual Work Programme, the Call for Proposals and the Grant agreement, it is the latter three documents that Applicants/Beneficiaries should follow. Neither the European Commission nor any person acting on its behalf can be held responsible for the use made of these guidelines. Reprinting, copying, shortening, publishing the texts (or fragments) from these guidelines requires prior permission from the European Commission.



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1. INTRODUCTION

1.1. Background

On 12 February 2007 the Council of the European Union adopted the Council Decisions 2007/125/JHA¹ establishing for the period 2007 to 2013, as part of General Programme on Security and Safeguarding Liberties, the Specific Programme **Prevention of and Fight against Crime** (hereinafter referred to as the **Programme**).

The **Programme** is implemented via annual work programmes (hereinafter referred to as the **AWP**) adopted by the European Commission (hereinafter referred to as the **Commission**) each year. The AWP describes the priorities set for that particular year and contains the envisaged financial appropriation for the different grant schemes. The AWP is published on the website of the Programme. The grant schemes of AWP are implemented through publication of Calls for proposals (hereinafter referred to as **CFP**).

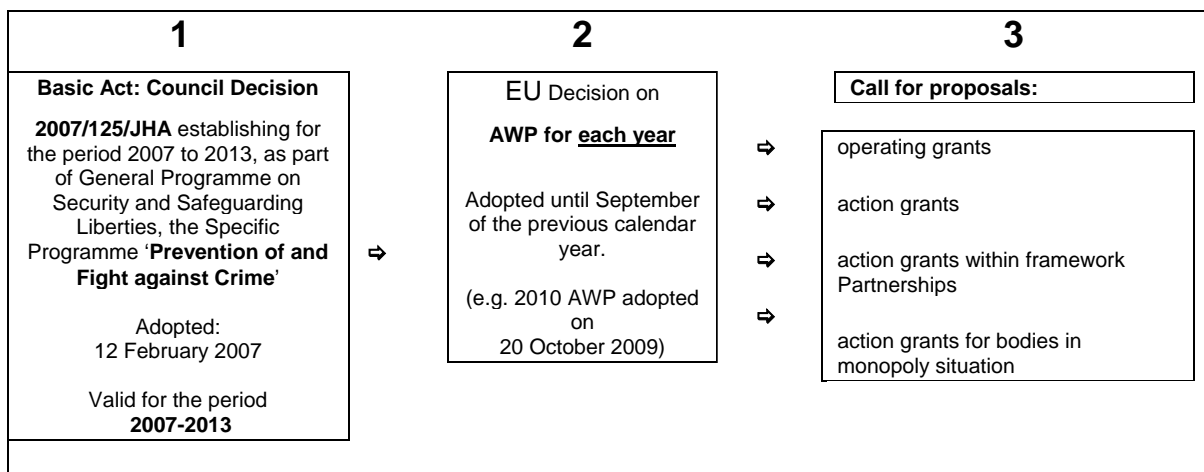


Figure. 1. Implementation of the AWP

1.2. Who manages the Programme?

The Programme is implemented by the Commission, Directorate-General for Home Affairs (DG HOME) based in Brussels – Belgium. The operational tasks related to the implementation of the Programme are assigned to DG HOME, Directorate A – Internal Security, Unit A4 Financial Support.

1.3. How to contact the Programme?

The postal address of the Programme is:

European Commission
 Directorate-General for Home Affairs
 Directorate A – Internal Security
 Unit A4: Financial Support – Internal Security
 Office LX46 06/020
 B-1049 Brussels

The Programme can be contacted via its functional e-mailbox: HOME-ISEC@ec.europa.eu.

Always consult the CFP for specific instructions on how to submit a grant application.

¹Official Journal L 58,24.2.2007,p.7: <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2007:058:0007:0012:EN:PDF>

1.4. Website of the Programme

Information relating to the Programme and all important documents are published on the website of the Programme, which is available on the general website of DG HOME at the following address:

http://ec.europa.eu/justice_home/funding/ISEC/funding_ISEC_en.htm

In addition to this Guide, it is strongly recommended that interested persons should consult the website of the Programme regularly. The documents provided to Applicants (templates, Application form, Budget estimate form, etc.) are also available for download under the heading **Documents for Applicants**, in a format which is ready to be completed.

1.5. Purpose of this Guide

The purpose of this Guide is to assist all those interested in developing projects (action grants) within the Programme. This Guide should also provide operational, administrative and financial management guidelines to Applicants whose projects have been awarded a grant. The content of this Guide is based on the grants section of the Financial Regulation of the European Communities (hereinafter referred to as **Financial Regulation, FR**)² and on its rules for Implementation (hereinafter referred to as **Implementing Rules, IR**)³, as well as on other relevant documents.

1.6. How to use this Guide?

Before you start, read the relevant 2010 ISEC CFP and the 2010 ISEC Annual work programme carefully to find out which actions may be funded, the priorities set out for 2010, the conditions under which you can apply and the exclusion, eligibility, selection and award criteria. **The CFP contains specific information on how to submit your proposal.**

The structure of this Guide reflects the various stages in the life cycle of the proposal:

Preparation and selection

- General on how proposals are assessed against the award criterion;
- How applicants should prepare and submit their proposals-project description and budget;
- Preparation of the Grant Agreement and its annexes.

Implementation

- Request for amendments in the project and/or its budget;
- Final report and determination of the final grant amount;
- Monitoring and evaluation by the Commission

This Guide is updated annually to make it as user-friendly as possible. However, the Commission reserves the right to publish modifications to the Guide not later than 11 calendar days prior to the deadline for submission. The modifications are published on the same webpage as this Guide.

You are welcome to share your comments and suggestions on how to further improve the Guide with the Commission by sending an e-mail to HOME-ISEC@ec.europa.eu. Indicate "Guide for Applicants 2010" in the title of your email.

²Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities (Official Journal L 248,16.9.2002) as last amended by Council Regulation (EC, Euratom) No 1525/2007 (Official Journal L 343, 27.12.2007, p.9). http://ec.europa.eu/budget/documents/financial_regulation_en.htm#table-1_1

³Commission Regulation (EC, Euratom) No 2342/2002 of 23 December 2002 laying down detailed rules for the implementation (IR) of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities (Official Journal L 357, 31/12/2002) as last amended by Commission Regulation (EC, Euratom) No 478/2007 of 23 April 2007 (Official Journal L 111, 28.4.2007, p.13). http://ec.europa.eu/budget/documents/financial_regulation_en.htm#table-1_1

2. DEFINITION OF FREQUENTLY USED TERMS AND ABBREVIATIONS

Applicant organisation/Coordinator (Applicant): The Applicant is responsible for the project conception and development and for submitting the grant application (including budget estimate and other annexes). It will be responsible for the verification of the eligibility and selection criteria for all its Co-beneficiaries and Associate Partners. Moreover if awarded a grant the Applicant will be responsible for the overall management of the project, coordination of tasks, liaison with the Commission, management of the budget and final statements. The Applicant will be the only point of contact for the Commission and will be responsible for all the communication between the Commission and Co-beneficiaries.

Associate Partner: Those organisations participating in the project on a non EU-funded basis. They will not sign a mandate and will not be co-beneficiaries of the EU grant. None of their costs incurred for the project activities will receive EU co-financing. This type of Partnership is first and foremost to be used by organisations in third countries (including acceding and candidate countries), international organisations and EU Agencies or simply organisations that will undertake activities directly linked to the project which requires no costs. Thus, Associate Partners will not appear at all in the budget of the project. Associate Partners will sign an Associate Partner Declaration form at the stage of submission of the application but will not be a party to the Grant agreement concluded with the Commission. As such, their obligations towards the Commission are not of a contractual nature. Nevertheless, it is the Applicant and the Co-beneficiaries who are responsible for ensuring that the activities of Associate Partners are implemented as their involvement forms a part of the proposal and, later on, part of the conditions of the grant agreement.

Authorising Officer (AO)/by Delegation (AOD)/by Sub-delegation (AODS): The term 'Authorising Officer' refers to the entity responsible for the overall implementation of a Unions financial programme. In the case of grant schemes directly managed by the Commission, it is the Commission that performs the duties and tasks of the authorising officer. For operational purposes, and in accordance with the provisions of the FR and the IR, the actual individual duties and tasks are delegated/sub-delegated, depending on the task, to a senior Commission official. The authorising officer by delegation of the Programme is the Director General of DG HOME. The authorising officer by sub-delegation is the Director of Directorate A – Internal Security, implementing the Programme.

Bank Account File (BAF): a descriptive file containing bank details for all companies, organisations and individuals with which the Commission has financial dealings. Use of the BAF has been compulsory for a number of years for the purposes of making automated payments via the SWIFT system. In order to create a BAF, the Applicant has to submit a duly completed and signed **Financial Identification Form**. More information on BAF is available on the website of Directorate-General Budget: http://ec.europa.eu/budget/execution/ftiers_en.htm.

Beneficiaries: Any body or organisation with legal personality established in a Member State of the EU receiving co-financing of its costs under a Grant agreement. The Applicant and Partner organisations are collectively referred to as Beneficiaries once the Grant agreement is signed. The Applicant is called "**Coordinator**", whereas a **Partner organisation is referred to as "Co-beneficiary"**.

Budgetary Authority: The Council of the European Union and the European Parliament.

Call for Proposals (CFP): In order to receive applications, the Commission is publishing a CFP which describes the rules and conditions to be observed by Applicants when seeking Union co-financing for an action.

Candidate Countries: Candidate countries to the European Union. Further information is available on the website of Directorate-General Enlargement: http://ec.europa.eu/enlargement/candidate-countries/index_en.htm.

Co-financing Third Parties: Any donor organisation financing the project and not in receipt of the EU contribution. Co-financing third parties are not involved in the technical implementation of the project; their contribution is solely financial. If a third party provides financial support for the project, it must sign a co-financing Declaration form with the respective amount to prove its contribution.

DG HOME: The abbreviation used to identify the Directorate-General for Home Affairs of the European Commission.

Legal Entity File (LEF): records all third parties with which the Commission conducts revenue and expenditure transactions. No transaction may be made for the purposes of implementing the EU budget unless it involves a legal entity that has been validated beforehand. It follows that, before a bank account can be recorded in the BAF, a legal entity must be recorded in the LEF: the bank account will be linked to that legal entity. In order to create a LEF, the Applicant has to submit a duly completed and signed Legal Entities Form. More information on LEF is available on the website of Directorate-General Budget: http://ec.europa.eu/budget/execution/legal_entities_en.htm

Member State (MS): A Member State of the European Union. Further information is available on the website of the Commission: http://europa.eu/abc/european_countries/index_en.htm

National Projects: Projects/actions to be carried out within a single Member State. These must either:

- a) prepare transnational projects and/or Union actions ("starter measures");
- b) complement transnational projects and/or Union action ("complementary measures");
- c) contribute to developing innovative methods and/or technologies with a potential for transferability to actions at Union level, or develop such methods or technologies with a view to transferring them to other Member States and/or a candidate country.

A proposal submitted without the official involvement of a Partner Organisation (no Partnership Declaration attached and other relevant documents), but which is nonetheless genuinely transnational in nature, will be automatically considered as a transnational project, and the conditions laid down for transnational projects will be applied.

Conferences, meetings, workshops or other events of a similar nature involving participants from more than one Member State/Candidate Country or involving individual experts/professionals from another Member State/Candidate Country are not automatically transnational. Research activities covering more than one Member State which can be implemented by the Applicant without the active contribution of another organisation can also be considered as a national project.

Co-beneficiaries (or Partners): Those organisations, participating in the implementation of the project activities that share the relevant tasks and finance and are eligible for EU co-financing. Once the Grant agreement is signed, they will be considered as Co-beneficiaries of the EU grant as they will receive co-financing for the project. They will sign a mandate to allow the Coordinator to sign on their behalf. The Coordinator will receive funds from the Commission and will distribute them amongst the Co-beneficiaries of the EU grant. The costs the Co-beneficiaries incur are eligible in the same way as those incurred by the Coordinator.

Both the Applicant and the Co-beneficiaries form parties to the multi-beneficiary Grant agreement and share contractual and financial responsibility towards the Commission for the proper and timely implementation of the project. Notwithstanding this, the Applicant remains the sole point of contact for the Commission and, as stated above, is responsible for the reporting and for providing the necessary information regarding the project.

To prove their involvement in the project, the Co-beneficiary has to sign a Partnership declaration form and a mandate granting power of attorney to the Applicant/Coordinator to conclude a Grant agreement with the Commission if the project is awarded a grant.

The shared contractual and financial responsibility for the project also means that the organisations will have to agree on the contractual relation among themselves. This is usually done in the form of a Partnership agreement for a specific project. The Commission does not intervene in the content of the Partnership agreement between Partners and respects different management styles of organisations as long as the provisions are not discriminatory and comply with national legal requirements. It must be noted that in case of discrepancy, the provisions of the Grant Agreement take precedence over any other agreement between the Co-beneficiaries and the Coordinator.

Partnership Declaration: A legally binding document duly signed and dated by the representative of the Partner Organisation authorised to enter into legal and/or financial commitment on behalf of the Partner organisation.

PRIAMOS: Programme Information and Activity Management Operational System, the electronic information system used for the direct management of grant schemes by DG HOME.

Public entity/Private organisation: For the purposes of this specific Programme the following organisations are considered to be public entities: Member States' authorities (local, regional, national or federal), ministries, local municipalities and public universities. **Other organisations shall be treated as private, regardless of whether they were constituted under private or public law.**

Transnational Projects: Projects that involve Partner Organisations in at least two Member States (Applicant established in one MS and at least one Partner Organisation established in a different MS). **Transnational projects** must involve Partners in at least two Member States, or at least one Member State and one Candidate country, and must have **at least one Co-beneficiary from another Member State as Partner.**

Subcontractor(s): Providers of services to the Beneficiaries (Coordinator and Co-beneficiaries) who fully fund (100%) their activity. As a basic requirement, Applicant and Co-beneficiaries are expected to have the resources necessary to carry out the work required by the project. Nevertheless, in certain circumstances, subcontracting some aspects of the work may be more cost effective and efficient; **this has to be duly justified.** Subcontracting costs shall be clearly listed in the Budget estimate form submitted for the action, and **under no circumstances are Applicant and/or Co-Beneficiaries and/or Associate Partner organisations allowed to be subcontractors.** Subcontractors do not contribute financially to the project and therefore do not benefit from any intellectual property rights arising from the achievements of the project.

3. HOW PROPOSALS ARE ASSESSED AGAINST EVALUATION CRITERION

Read carefully point 5 of the specific CFP where the evaluation criterion is described. In case of differences between this Guide for Applicants and specific CFP, latter will be considered.

3.1. General principles

Proposals must comply with the following principles:

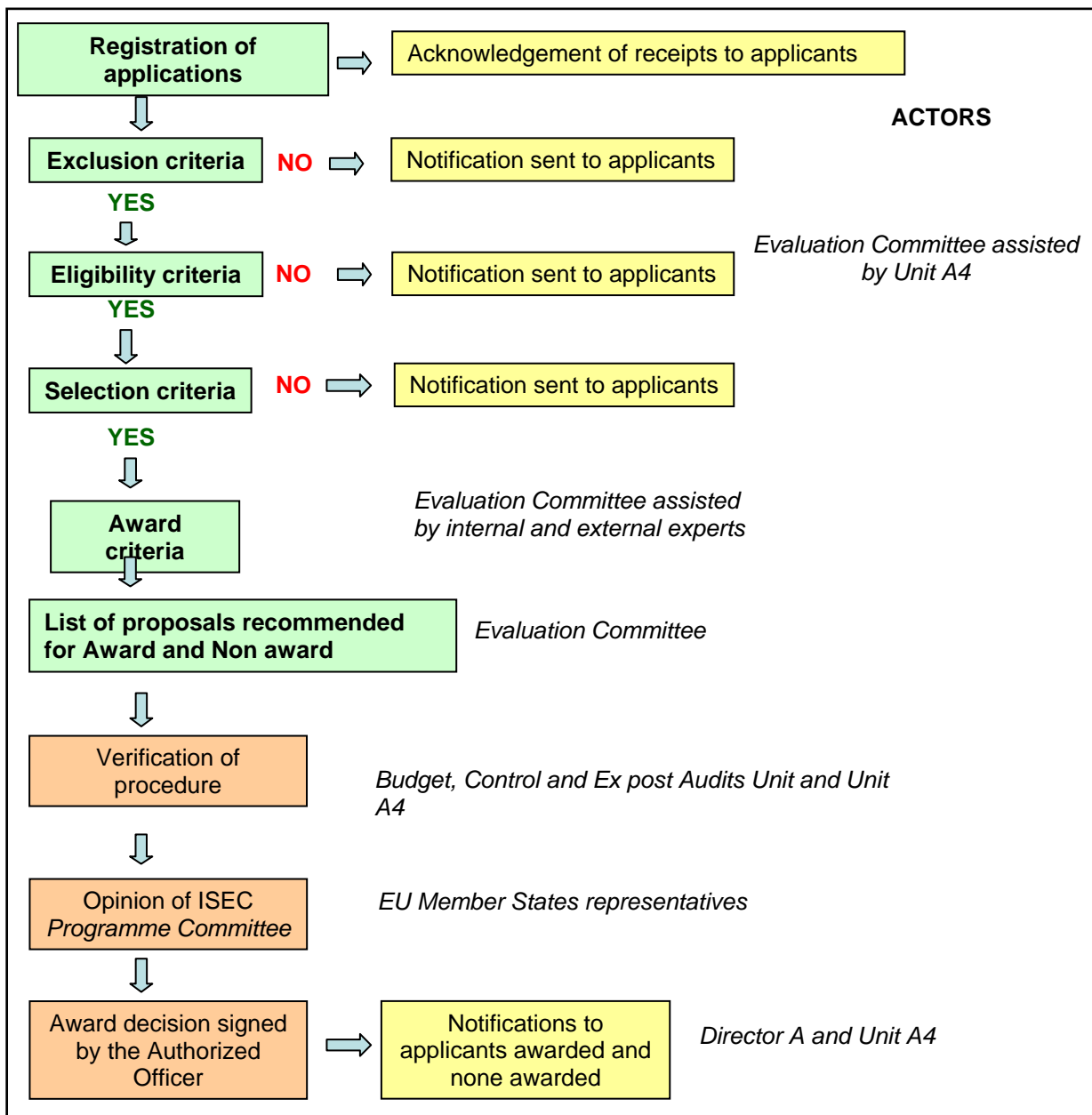
1. Co-financing rule: external co-financing from a source other than EU funds is required, either from the Applicant and/or from Co-beneficiaries and/or Associate Partners own resources or financial resources from third parties.
2. Non-profit rule: the project may not have the purpose or effect of producing a profit for the Applicant, Co-beneficiaries, Associate Partners and third parties.
3. Non-retroactivity rule: expenditure eligible for co-financing must be incurred after the starting date stipulated in the Grant Agreement.
4. Non-cumulative rule: only one single grant may be awarded for a specific action carried out by a given beneficiary.

The assessment of each proposal is based on the information provided by the Applicants in the proposal submitted in response to the CFP. All the proposals are assessed in light of the exclusion, eligibility, selection and award criteria indicated in the CFP.

The eligibility, exclusion, selection and award criteria procedure is made up of successive stages. Only proposals meeting the requirements of one stage of the assessment will pass on to the next. At the end of the evaluation, an Evaluation Committee draws up a list of the proposals which may be financed, in order of merit, indicating the proposed amount to be financed. This list will then be submitted to the Programme Committee for its opinion.

Once this Committee has issued its opinion, the Authorising officer will take a decision, and the Commission services will inform all Applicants accordingly whether or not their applications have been selected.

Figure.2 Grant award procedure.



3.2. Exclusion criteria and Eligibility

A proposal will be excluded if the Applicant is in any of the situations mentioned under point 5.2 – Exclusion criteria of the 2010 ISEC CFP. In order to be eligible, proposals must meet all the requirements under section 5.1 - Eligibility criteria of the 2010 ISEC CFP.

3.3. Selection criteria

Pursuant to Article 176 of the Implementing Rules of the Financial Regulation, 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 the funding thereof. The Applicant's financial capacity shall be verified on the basis of an analysis of the supporting documents requested in the CFP.

Applicants (together with their Partners) must have the operational (technical and managerial) capacity to complete the action to be supported. In particular, the team responsible for the action must have appropriate professional qualifications and must have proven and documented experience in the relevant field. Curricula vitae (CVs) and particulars of involvement in actions and activities for key staff working on the project of the Applicant and Partner organisations must be provided.

3.4. Award criteria

Only proposals which meet the requirements of the eligibility, exclusion and selection criteria mentioned above will be eligible for further evaluation. The applications are evaluated on the basis of the criteria indicated in the 2010 ISEC Annual Work Programme and CFP. A proposal must be clear, coherent, realistic and feasible in terms of actions, timetable, results, budget and value for money. There must be a clear link established in the proposal between the project objectives, the proposed actions their expected results and the costs as evaluation of proposals consists of both content and financial parts. Both parts are relevant for the award decision. Proposals submitted with a low quality budget estimates will receive less points. It is important that proposed budgets are sound, reliable and reflect real costs.

3.5. Award decision

On the basis of the list of merit drawn up by the Evaluation Committee and after the opinion of the Programme Committee, the Authorising officer adopts the final list and allocates the grants. All Applicants will be informed in writing of the decision concerning their application and they have the right to ask for further information.

The award decision shall set the maximum amount of funding which can be awarded for each project and also fix the percentage of the contribution of the EU co-financing to the total eligible cost of the project. **The award decision does not represent a legal or budgetary commitment on behalf of the Commission.**

Grants will not be awarded for an amount higher than the amount requested in the proposal. The Commission **reserves the right to award a grant lower than the amount requested by the Applicant and might decrease the value of some expenditure** if it is non-eligible or higher than available on market and to remove expenditure if it does not relate to the project.

The Commission does **not foresee to enter into budgetary negotiations after the award decision** is taken.

3.6. Conclusion of the Grant agreement

After the award decision has been taken, the Commission will prepare the Grant agreement which is the legally binding document establishing the rights and obligations of the parties and specifies the maximum financial resources which will be allocated for the project. As mentioned above it is not foreseen to enter into any budgetary negotiations after the award decision is taken. For that reason the proposed budgets must be sound, reliable and reflect real costs.

The Grant agreement shall specify:

- the **maximum amount of the grant**,
- the **eligibility period of costs**,
- the **reporting obligations**,
- the **percentage (%) of EU co-financing** and
- the **name of all the beneficiaries**.

If the final expenditure turns out to be lower than the estimated budget, the Commission's contribution will be calculated on the basis of the percentage set out in the Grant agreement. If the final expenditure turns out to be higher than the expenditure budgeted, the awarded grant cannot be increased, and will be limited to the maximum amount in Euros mentioned in the Grant agreement.

The Grant agreement is issued and sent to the Coordinator in duplicate. The Coordinator must return both originals of this agreement, dated and signed by the legal representative and initial each page of the two originals of the Grant agreement and of its Annexes I, II, III, IV and V.

No modification is allowed to the text of the Grant agreement sent to the Coordinator for signature; the agreement must be signed by the **Authorised signatory** of the Co-ordinator whose name appears in the document. It is recommended that these documents be sent by registered mail. The Commission services will then countersign both originals of this agreement and return one original to the Coordinator.

The signed agreements must be returned to the Commission within the deadline specified in the covering letter. If the Grant agreement is not returned within this time limit, the Commission reserves the right to consider that the Coordinator renounces the grant. Applicants are advised to analyse the draft Model Grant agreement published with the CFP in order to familiarise themselves with the terms of the Grant agreement.

3.7. Financing

After signature of the Grant agreement, the Commission will make a pre-financing payment to the Coordinator. Payment will normally be made in two instalments:

- A pre-financing payment, usually **60%, within 45 days** from the date of the signature of the Grant agreement by the latter of the two parties;
- **The payment of the balance** after receipt of a formal request within 90 days of submission subject to approval of final technical report and cost claim. A full list of the documents to be submitted is given in **Annex III** of the draft Model Grant agreement.

In certain cases, the Coordinator may be asked to provide a financial guarantee in order to receive the pre-financing, or alternatively the amount of pre-financing may be reduced in order to protect the financial interests of the Union.

4. HOW TO APPLY

2010 is a transitional year in the implementation of the financial programmes managed by DG HOME. The implementation of most of the financial programmes will be facilitated by [PRIAMOS, a new electronic grant management system](#), and only certain programmes will be implemented via PRIAMOS.

The General Call under ISEC 2010 CFP for Action Grants will not be implemented via PRIAMOS, but using the traditional paper-based system. Therefore, applications shall be **SUBMITTED ON PAPER**.

4.1. Deadline for submission

Regarding the date of submission, NO exception will be granted. In order to be eligible, applications must respect the deadline stated in the relevant CFP, even if the submission/receipt date falls on a non-working day in the country of the Applicant.

4.2. Acknowledgement of receipt

Following the opening of proposals, the Commission will send an acknowledgement of receipt to all Applicants, indicating whether or not the application has met the deadline set for submission, and informing them of the reference number of their application. The template for this letter is attached to the Application form.

4.3. Reference number of proposals

The reference number of a proposal (HOME/YYYY//ISEC/AG/XXX) typically consists of the following:

YYYY: year of the CFP under which the application was submitted / registered
 ISEC: programme identifier
 AG: action grant
 XXX: specific identification number given to the proposal

In all correspondence related to your proposal, always enter the reference number of the proposal in the subject field of letters/e-mails.

4.4. Proof of posting

It is the responsibility of the Applicant to ensure that the date of sending/dispatching is clearly understandable from the postmark or carrier slip attached to the application package. The Commission will assess the eligibility criteria relating to the submission deadline on the basis of the information available when receiving the application. The Commission will automatically disqualify applications if the information is not clearly understandable or is missing. Applicants will be notified of the Commission's decision once the application has been registered. However, if the Applicant can demonstrate that the application was sent within the deadline stipulated in the CFP, the application may be considered for further evaluation.

Please note that the Commission is not using the tracking services of postal or courier services. In order to be accepted, the proof of posting must:

- 1) contain at least the following information:
 - **Who?** - Name and address of the sender

- **When?** - Date of sending/dispatching clearly indicating when the postal/courier service received the application package to send/dispatch
- **What?** - Clear reference that the proof of posting relates to the application in question
- **To whom?** - Name and address of the addressee as stated in the CFP

2) be sent within not more than **5 working** days after receiving the acknowledgement of receipt letter from the Commission, in a readable and clear copy via e-mail to HOME-ISEC@ec.europa.eu or on paper to the same address as for the original application.

4.5. Modifying or withdrawing a proposal

Up until the deadline of the CFP, it is possible to modify a proposal simply by submitting a new complete version and requesting in the cover letter that the Commission should consider the later version for evaluation. In that case, the version received previously will automatically be disregarded. The previous version will not be processed at all; therefore, the new version must include all the supporting documents.

Only new application packages sent directly by the Applicant will be considered and accepted. Documents and information sent directly from Partners cannot be taken into account.

Once the deadline has passed, the Commission cannot accept further modifications, corrections or re-submissions. The last eligible version of the proposal received before the deadline is the one which will be evaluated. Proposals may be withdrawn before and after the CFPs deadline by sending a registered letter to the same address as for the original application. In such a case, the Commission ends the evaluation of the proposal and acknowledges its withdrawal.

4.6. How to present the proposal into the Application form

First of all, read carefully point 6.1 of the relevant 2010 CFP where all necessary documents are listed. All these documents are essential for allowing assessment of your proposal against exclusion, selection and award criteria. In case of differences between this Guide for Applicants and specific CFP, latter will be considered.

The Application form is different for each specific Call and proposals sent on wrong form will be considered non-eligible during the eligibility check. The Application form is only accepted for evaluation if:

- the specific form provided for the Call is used;
- all the sections are completed. The information requested in the Application form is necessary for the evaluation of the proposal, Applicants must justify why a certain section is not applicable in their case;
- all the pages are submitted regardless of their content;
- it is duly dated and signed by the person authorised to enter into legally binding commitments on behalf of the Applicant. The Application form must be signed by the same legal representative, who is indicated under Section 1. of the Application form. All pages of the Application form must be initialled by the representative of the Applicant organisation;

The Application form has been structured sequentially so that, when completed, it should contain all the information relevant to the evaluation of the proposal. When completing the Application form, it is important to:

- be precise;
- provide detailed and clear information, while remaining concise;
- concentrate on the key features, objectives and results of the project.

1. INFORMATION CONCERNING THE APPLICANT ORGANISATION/COORDINATOR

- 1.1 Identity of the Applicant organisation
 - 1.1.1 Full legal name of the Applicant organisation (in original language)
 - 1.1.2 Short name (where applicable)
 - 1.1.3 Applicant organisation's name in English
 - 1.1.4. Legal Status
 - 1.1.5 Registration number
 - 1.1.6 Ref of legal instrument establishing the entity
 - 1.1.7 Date of establishment/incorporation/registration
 - 1.1.8 VAT number
 - 1.1.9 Is your organisation profit-making?
 - 1.1.10 Is your organisation public or private?

Under this Programme natural persons are not eligible for submitting grant applications. Consequently, data entered in this field should refer to the Applicant and not to the authorised signatory or the contact person (natural persons). Give the full legal **name of the Applicant organisation**. This information will be used when concluding the Grant agreement and when verifying the eligibility of the Applicant.

It is therefore very important to provide the same name as in the official document describing the legal status of the Applicant. Only the names of organisations with legal personality must be indicated here. For example, an initiative or a network which is run by the Applicant, but has no legal personality, will be rejected. Indicate the legal form/status of your organisation and provide evidence of its legal status.

Provide the registration number given by the national authorities (business register, local municipality registering associations, etc.) and also indicate your VAT number (if applicable).

- 1.2 Registered Office – Official Address of the Applicant organisation – CONTRACT ADDRESS
- 1.3 LEGAL REPRESENTATIVE of the Applicant organisation - Authorised signatory

Give the official address of the Applicant. This address will be used in the Grant agreement if the proposal is awarded a grant. Provide the name of the person authorised to legally represent the Applicant for the purposes of this application. This person must be authorised to enter into financially and legally binding commitments on behalf of the Applicant. The person named here must be identical to the person signing this Application form and the Budget estimate form.

If the proposal is awarded a grant, the Commission services will automatically prepare the Grant agreement for the signature of the person named under this section, unless otherwise notified.

Attention: Universities and university departments/research institutes representing a university must submit a document as evidence that the person signing the Application and Budget estimate forms, and subsequently the Grant agreement if the proposal is awarded a grant, is authorised to enter into financially and legally binding commitments on behalf of the university.

In the case of doubts concerning the authorised signatory, the Commission may request from any Applicant further documentation to prove that the person really is the legal representative.

- 1.4 CONTACT PERSON - person responsible for handling the application
- 1.5 CONTACT ADDRESS for the Commission – address for correspondence

All communication related to the project will be sent to the person whose name appears in this section of the Application form, and the contact details indicated here will be also entered in the Grant agreement. The contact address may differ from the contract address.

1.6.1 - 1.6.5 ADDITIONAL INFORMATION about the Applicant organisation
1.6.6 Union grants and procurement contracts obtained and submitted in 2007-2009 and/or applications submitted in 2010

Provide a brief and concise description of the basic information concerning the Applicant: objectives and regular activities; number of permanent staff; usual sources of finance; shareholders, organisational structure, etc.

The information provided here will be used when assessing the eligibility, selection and award criteria. An organisation chart of the Applicant must be submitted.

List the EU grants (both operating and action grants) and EU procurement contracts submitted in 2007, 2008 and 2009 as Applicant or Partner. List also the Union grant applications (both operating and action grants) and procurement bids submitted (or expected to be submitted) in 2010 (as Applicant or as Partner).

The Applicant is required to inform without any delay DG HOME of any further application for funding made to other European institutions or agencies, and of any funding approved by other European institutions or agencies, after the submission.

2. INFORMATION ABOUT THE PROJECT FOR WHICH FINANCIAL ASSISTANCE IS REQUESTED

2.1. GENERAL PROJECT INFORMATION

- 2.1.1. Project Title (Title in EN and Acronym/Short title)
- 2.1.2 Duration
- 2.1.3 Total eligible costs of the project
- 2.1.4 Grant requested from the Programme (min 80 000 EUR)
- 2.1.5 Grant requested in % (max 80%)
- 2.1.6 List of Partners involved in this project
- 2.1.7 Characteristics of the project

Give the project a specific title that fully describes your action well without being too long, and if possible create an acronym. The duration of projects to be co-funded under this Programme cannot exceed 36 months. The total duration in months must be indicated. Under this section you must also indicate the total eligible costs of the project and the amount of the grant requested. The amounts given here must be identical to those amounts indicated on the Budget estimate form. Since both forms are declarations signed by the Applicant, any discrepancy would mean that the declarations are contradictory and would result in the disqualification of your proposal.

List all the Partners (both Co-beneficiaries and Associate Partners) participating in the project and attach the original Partnership Declarations and Mandates (for Co-beneficiaries) for each Partner. Please number the Declarations, keeping the same order as in the list in section 2.1.6. If there are more than 15 Co-beneficiaries and more than 10 Associate Partners enter the words *"Further Partners are listed under section 2.2.6"* list these additional Partners under that section.

Partner organisations which will not be receiving any part of the EU grant should be listed as Associate Partners.

Under section 2.1.7, Applicants must state whether the project is national or transnational. The proposal will be considered on the basis of that choice and will be assessed against the relevant eligibility criteria. For example, if *"transnational"* is selected, the eligibility criteria concerning the minimum number of transnational Partners will be assessed; if *"national"* is selected, Applicants must provide an explanation on how the project meets at least one of the conditions.

2.1.8 Summary of the project

The summary must provide the reader with a clear understanding of the proposal's objectives and its compliance with the objectives of the Programme, as well as the content and activities to be carried out to achieve those objectives. It must also provide information about the target groups and beneficiaries of these activities methodology, expected, outputs and dissemination strategy. This section will be your project's "business card" and will be used for publication/dissemination purposes, if your project is awarded a grant.

2.1.9 TECHNICAL ANNEX - DETAILED LIST OF PROJECT ACTIVITIES

List all the activities in chronological order and according to the timetable attached to the Budget estimate form. The summary of the project must be consistent with all the information detailed in this section.

The technical annex must answer the following questions:

- **WHAT** activities are planned?
- **WHY** do you want to carry out these particular activities and what is their aim?
- **BY WHO** will the activities be carried out? Name of organisation, number of people involved and their role;
- **FOR WHO** are these activities aimed and who will benefit from them in the long term? Specify the target group and number of participants;
- **WHEN** and **WHERE** will the activities take place? Name the location and give dates;
- **WHAT** are the expected results from this particular activity? Indicate concrete outputs and deliverables;
- **WHAT** are the risks involved and how do you plan to mitigate them?

During the evaluation of proposals, the evaluators will assess if the project will be able to deliver the indicated results through these particular actions and how relevant they are for the objectives of the Programme. Furthermore, this table will form part of the Grant agreement under Annex I and must therefore be as detailed as possible.

The costs in the Budget Estimate form must refer to the activities in this technical annex and the timing of those activities must be reflected in the "Timetable".

Evaluators will assess if the actions are sufficiently reflected in the budget.

2.1.10 Objectives

2.1.11 Measures and expected results

2.1.12 Explain how the proposal corresponds to the selected measures and expected results

2.1.13 Other projects or activities directly related to this application

The objectives, measures and expected results can be found in CFP. You have to explain and demonstrate how your proposal corresponds to the selected measures and/or expected results and how it contributes to the objectives of the Programme.

To respect the principle of non cumulative grants for the same Applicant verification will be carried through of already obtained financial support for a project directly related to this proposal within this Programme or under other Union programmes/initiatives in the last five years.

2.1.14 Experience of the Applicant organisation in the selected ISEC priority

Demonstrate previous experience in the chosen area and give actual examples by providing a brief description of 3 previous projects that your organisation has carried out successfully.

2.2 CONTENT OF THE PROJECT**2.2.1 What specific issue/question does your project address?**

The aim of the project must be to resolve or mitigate a specific problem. Present the problem clearly, and explain why it is a priority at EU level and give a brief account of the background and the main ideas that led you to propose this project. Applicants are requested to focus on clear targets. Avoid general statements of policy or overarching objectives.

2.2.2 Objectives of the project

The general objective gives a broad indication of the project's long-term benefit and results. It has to correlate with the specific objectives of the project. A specific objective is a concrete statement describing what the project is trying to achieve in order to reach its general objective. It must be specific, measurable, acceptable for the target group, realistic and time-bound. Evaluators will assess the probability of the specific objectives being achieved by the end of your project.

2.2.3 Expected results of the project-deliverables and outputs**2.2.4 Participants in the activities****2.2.4.1-2 Estimated total number of participants (target groups and beneficiaries)**

To present the expected results and outputs, use quantitative descriptions where appropriate (examples of outputs: 100 hours of training for public officials, 5 regional meetings with 50 participants each, etc; example of deliverables: 10 training manuals, 2 research reports, 3 action plans, 500 programmes, etc.).

Describe who will be participating in the activities both the target groups -these are the persons whom you intend to reach directly with your proposal (for example law enforcement personnel) and beneficiaries these are the persons that will benefit from these activities on long term (for example victims of crime, witnesses of crime).

Provide an estimate of how many persons are likely to participate in the activities, indicating first the target or/and beneficiary group they belong to and, secondly, the participant's country of origin. For example, the estimated total number of participants is 100: 50 from law enforcement, 50 other public officials; 25 participants from AT, 25 participants from BE, 25 participants from BG and 25 participants from CY – $50*2=100$, $25*4=100$).

It is important to understand the difference between target groups and beneficiaries. Beneficiaries are the victims and witness of crime that this Programme is designed to help and support. Projects, though, do not always work directly with these beneficiaries but with people who, often on a daily basis, come into contact with them; provide support of various kinds, or who can influence the lives of the beneficiaries in one way or another. Target groups often include law enforcement personnel, judiciary, social workers and decision-makers. They may also include those who have a negative impact on the lives of beneficiaries, including criminal organizations, perpetrators of abuse criminals etc.

2.2.5 Background and preparation of the project**2.2.5.1 How the project idea came about****2.2.5.2 Knowledge of recent developments on the subject of your proposal****2.2.5.3. What are the innovative aspects of your project?**

Describe how the need for this project is justified. Applicants must demonstrate that they are aware and have knowledge of the main developments in the field concerned, in particular at EU level. It is also important to have a clear view of the specific role of the project in this context. Explain why your project is innovative, for example in comparison to the practice in other Member States how concretely its results can be transferred at EU level.

Many projects submitted to the Programme including quite a few that claim to be 'the first time an action has been taken in this area' in fact repeat projects already funded under the Programme or that have been undertaken or are in progress elsewhere. The first background research you should do in the planning stage, therefore, is to thoroughly search out any projects or Programmes' that cover the same issue you wish to address.

2.2.6 Methodology and organisational structure

2.2.6.1 Methodology for Implementation

2.2.6.2 Indicators, external and internal monitoring

2.2.6.3 Potential risks and their mitigation strategy

2.2.6.4 Timetable for implementation

Include a detailed description of:

- the methods of implementation;
- why the chosen methodology is the most suitable for achieving the project's objectives.

Give details of both the internal and external evaluation. Explain who/which organisation will perform evaluation of the project and describe the scope of the work to be performed by the evaluator(s). Members of the project Partners' staff cannot be considered as external evaluators. Also, describe how the performance of a project will be measured and how the project will be monitored during its implementation.

Identify appropriate indicators and indicate clearly why the evaluation and monitoring methodology chosen is the most appropriate one. During evaluation the appropriateness and relevance of the proposed methodology will be assessed.

A risk analysis at the start of the project will help you identify the risks that could prevent the project from delivering on time or even lead to its failing. Such an analysis addresses the issue of what might go wrong, what is the likelihood of this happening, how might it affect the project and what can be done about this. Projects that intend to collect data from victims, for example, should take into account the fact that victims may not wish to provide the data required, and that this is their right. Other forms of risk include changes in the political or social climate affecting project activity. Another form of risk covers implementation of the project itself – for example, that a partner might decide not to continue and drop out before work is completed, or that a key staff member in an organization changes jobs and is no longer available to the project.

Risk analysis allows project leaders and partners to anticipate things that might go wrong. Once risk analysis has been done, then the project planner should attempt to find ways to overcome any obstacles that arise or at least to get around them so that the project can proceed. You must suggest a strategy that includes measures to prevent or mitigate these risks.

During the evaluation of proposal, evaluators will be asked to assess what the risks related to the project are, according to their opinion and to assess how relevant the risks identified by the Applicant are. The evaluation examines also the appropriateness of the proposed risk mitigation strategy and to what extent does the costs represent the most economic and efficient solution and/or the best value for money. Concerning the timetable for implementation that you are asked to specify and comment the evaluator will assess if the planned activities are plausible and the likelihood for the project to be kept on track.

2.2.6.5 Distribution of tasks between Applicant and Partners

How? - An important aspect of project planning is putting in place of procedures for cooperation within the project team and the cooperation among Partners, if more than one organisation is involved in the implementation of the project. Under this section you must explain the projects organisational structure that is described in the organisation chart of the project, by explaining the division of tasks and responsibilities and the procedures to be used for the daily management of the project, between your organisation and the Partner organisations. Describe also how you intend to communicate with Partners and how you will ensure that genuine transnational cooperation takes place. During evaluation the choice of Partners to attain the desired objectives will be assessed.

2.2.6.6 Project Manager(s)

2.2.6.7 Other project staff

2.2.6.8 Financial management

Who? - In order to assess whether the appropriate human resources have been allocated to the project and to establish that the project team has the appropriate professional capacity to implement the activities, you must present the members of the future project team as well as the key persons involved in the project. The project team responsible for the action must have appropriate professional qualifications as well as proven and documented experience in the relevant field.

Describe the tasks/profile of the persons who will actually carry out the activities and provide the CVs of all key staff working on the project. In order to facilitate evaluation, you are advised to use the EUROPASS CV format which is available at this address:

<http://europass.cedefop.europa.eu/europass/home/hornav/Downloads/navigate.action>.

All project staff members who are indicated in the Budget Estimate form have to be described in this section. Should no-one have been selected for a specific task at the time of submission of the application, the desired profile of the person must nevertheless be indicated, together with a brief description of the task. Evaluation of the proposal examines if there is sufficient expertise in the project team in terms of relevant policy area and in terms of project management.

2.2.6.9 Involvement of third parties/Subcontracting

If applicable, this is the section where you must give reasons why third parties/subcontractor/consultants have to be involved, and explain how that selection will take place. You have to demonstrate the need for involvement of third parties/subcontractors/consultants and explain how you will select them.

Explain also the basis of the calculation of the cost estimates for subcontracting and attach a draft terms of reference. Subcontracting is not allowed within the Partnership, neither to Applicant nor to Partners, and cannot exceed 30% of the total eligible costs.

2.2.7. Impact and European dimension

2.2.7.1 What is the expected impact on the targeted groups of the proposed activities (short, medium and long term)?

Multiplier effect on the public?

2.2.7.2 Why is the ISEC support needed to achieve the proposed results? How will the project activities complement other activities in this field?

2.2.7.3 Please explain to what extent does the project costs represent the most economic and efficient solution and/or the best value for money

Under this section you must describe the expected impact of the project and its activities in as much detail as possible. In particular, demonstrate the impact of the activities on the target groups and beneficiaries that the project is suppose to address.

Illustrate how your project complements already existing initiatives and estimate the likelihood of a continuation in the stream of benefits produced by the project after the period of external support has ended.

Although a project is by definition limited in time, the aim is to make its results sustainable.

Distinguish between the following aspects of sustainability:

- financial sustainability - *How will the activities be financed once this Union co-financing ends?*
- institutional sustainability - *Will structures allowing the activities to continue be in place at the end of the present project? Will there be co-operational 'ownership' of project outcomes?*
- sustainability at the policy level (where applicable) - *What will be the structural impact of the project – e.g. will it lead to increased cooperation, improved codes of conduct, methods, etc.?*

Evaluation of proposals examines among others, if the proposed results be achieved without ISEC support. It also looks at to what extent the outcome of the proposed project can lead to improvement in wider areas of relevance to the Programme and if there are any multiplier effects of the results. Evaluators are also asked to examine to what extent does the projects costs represent the most economic and efficient solution and/or the best value for money and if further results could be obtained at the same cost.

2.2.7.4 Dissemination of results- how and to whom

The usefulness of the expected results, the dissemination of results, lessons learned and know-how acquired must be detailed. You must explain **what** will be disseminated (key message, deliverables), **to whom** (target groups, beneficiaries), **why** (purpose), **how** (method) and **when** (timing). The dissemination strategy must be developed in such a way that the results reach the largest possible audience, bearing in mind the European dimension. As you plan your dissemination strategy, you will need to ask yourself a number of questions.

What will this project produce that will be useful to others?

- Materials (training modules, posters, brochures, multi-media products)
- Data (in research reports, databases of several different forms, presentations at meetings etc.)
- Experiences and lessons (both of the issues involved and of the project, for example in managing a large partnership)
- Good practices (not the same as experiences – good practices should have been tested and proved to be valuable through appropriate measurement and evaluation)
- Tools (checklists, protocols, guidelines)
- Suggestions for further development of all of these in different countries and different contexts, with hints on adapting them, testing them and replicating them – potential.

Who needs the various results or can benefit from them?

For example: if you have a research study on support services for victims of trafficking violence in five countries of Southern Europe, then obviously policy makers, NGOs, social services and others not only in those five countries but in other EU countries and indeed in the European institutions, will find them of interest. Particularly if you have included in that study some recommendations on what needs to change, or what works or does not work. There are many possible users (target groups beneficiaries of the results of your project. Think about them carefully, for example:

- Partners and members of the network
- Other organisations working in this field in this country
- Other organisations working in this field in other countries

- European institutions, policy makers, MEPs
- Researchers, university laboratories, other institutions such as social services or schools
- Beneficiary groups
- Media and others with a general interest in this topic
- Public authorities, government ministries, national bodies etc.

How are the users likely to use them and what form should they be in to help them to use them?

The research study in our example is in some ways easy, but still needs thought. What languages will you produce the report in? If you have a limited budget, you may want to produce it in full in the languages of your partner countries but also produce brief executive summaries in other languages.

You should also consider what the users reading preferences and usual practice are. If you, for example, are planning to produce guidelines for police officers or other public servants you might need to adjust the style, and consider the pedagogy approach accordingly.

Given the format and the group I want to get the results to, what is the best way of reaching them and when should it be done?

For example, will you print that report and mail it out (expensive), or distribute it by e-mail? How do the users you have identified most often receive the materials they use? Knowing the end users will help choose the right format. An obvious example is if you plan to launch a campaign towards school children and youth- in this case interactive tools might be worth trying. In other words, consider all the ways you might get the results out and be creative:

Evaluation of proposals examines among others how adequate the proposed dissemination strategy is to maximise the impact.

2.2.7.5 What is the added value of your project at European level?

Projects funded within the Programme are expected to contribute to solving problems at European level. Therefore the anticipated impact of coordinating the work at European level must be greater than the sum of the impacts of national activities. Explain how the expected results have relevance for the majority of the EU Member State and what the geographical impact will be. In case of transnational project during evaluation of proposals the following aspects are examined:

- Does the project have a real transnational nature in terms of its impact and not only in terms of activities carried out?
- To what extent does the projects structure span largely across the EU?
- To what extent does the impact of the action concern the majority of the EU Member States?
- Is the number of EU Member States involved satisfactory (not too few and not too many) to reach the objectives?
- Does the project have a real transnational nature in terms of its impact and not only in terms of activities carried out?

In case of national projects the following aspects are examined during the evaluation:

- Does this proposal comply with one of the conditions stated in the CFP point

Complementary measures;

- Which EU action or/and transnational project does this proposal seek to complement?

- To what extent does the impact of the action concern the majority of the EU Member States?
- To what extent is this action relevant for other EU Member States?

Starter measures and other actions

- (If applicable) How could this project be a preparatory action for a transnational project or EU action?
- To what extent do the actions and results of the project have a potential for transferability at EU level?
- (If applicable) How does the Applicant foresee the continuation of this preparatory project?
- (If applicable) To what extent can this project contribute to the development of innovative methods and/or technologies with a potential to transferability at EU level?

The lessons learned from your projects should be able to feed into European debate and inform policy makers on both the issues and possible responses. In practice, to build 'European added-value' into a project, it is necessary not only to attempt to run the project in a number of Member States and build multinational partnerships, but also to look beyond the confines of the project to find the broader European relevance of the issues, the actions and the output of the project. Every project should end, if possible, with a clear indication of how the project can be further developed at EU level, and with a statement of its potential for European debate and action.

2.2.7.6 Visibility of the EU funding

Any communication or publication by the (Co-) Beneficiaries concerning the action must indicate that the action has received funding from the Programme. Any communication or publication by the (Co-)Beneficiaries, in any form and medium, must indicate that the sole responsibility lies with the author and that the Commission is not responsible for any use that may be made of the information contained therein. Under this section you must describe how you intend to ensure proper visibility of the EU funding. Annex V of the Grant agreement sets out the requirements as regards the graphics to be used.

2.2.8 Additional comments

Under this section you can enter additional comments which you consider useful for the evaluation of your proposal.

4.7. General on how to present the proposal into the Budget Estimate form

As part of the application, the Applicant must provide a detailed budget estimate of the project in **Euros**, with information on both expenditure and expected revenue. Applicants must use the Budget estimate form laid down for ISEC 2010. The estimated budget must be **in balance**: the total of the revenues must equal the total of the anticipated expenditure.

The Budget Estimate form is only accepted for evaluation if:

- It is submitted on the Budget Estimate form specifically provided for the year 2010;
- It is dated and signed by the same legal representative, who is indicated under section I. of the Application form.
- All pages of the form are included regardless of their content. In case there are no expenses foreseen under a certain budget heading the default setting "Total costs = 0" should be kept, but the worksheet must still be printed and included in the application;
- A detailed breakdown of expected expenditure and revenue of the action is provided, which has to be in Euros.
- If it includes **the completed Timetable**

- If it includes the **Balance and Profit and Loss account sheets**. You should complete these forms 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 private bodies. Thus, it is very important that the data reported are accurate.

The EU financial contribution cannot exceed 80% of total eligible costs. Applicant will therefore need to secure funding in cash from other sources to cover the balance. Financial contributions from the Commission, Applicant, Partners and other sources must be entered under the appropriate headings.

The budget submitted must be sufficiently detailed to enable the Authorising officer to decide in advance whether a grant should be awarded. For that purpose the budget entries must correspond to the activities described in the Application form and the timetable. They must be entered in the Budget estimate form in such a way as to facilitate the identification of the estimated expenditure.

4.7.1. Specific rules on eligibility of expenditure

As mentioned previously, Union funding may under no circumstances give rise to a profit for the Beneficiaries. The definition of profit is laid down in Art.165 (IR) as follows:

- (a) a surplus of receipts over the costs of the action in question when the request is made for final payment of a grant for an action, subject to the second subparagraph;
- (b) a surplus balance on the operating budget of a body in receipt of an operating grant.

Eligible costs of the project are costs actually incurred by the Beneficiaries, which meet the following criteria and would not have been incurred if the activities had not been carried out:

1. They must have been incurred during the duration of the project and be specified in the Grant agreement;
2. They are connected with the subject of the Grant agreement and necessary for the implementation of the action outlined;
3. they are identifiable and verifiable, in particular being recorded in the accounting records of the Beneficiaries and determined according to the applicable accounting standards of the country where the Beneficiaries are established and according to the usual cost-accounting practices of the latter;
4. They comply with the requirements of the applicable tax and social legislation;
5. They are reasonable, justified, and comply with the requirements of sound financial management, in particular in terms of value for money and cost effectiveness.

The Beneficiaries accounting and internal auditing procedures must permit a direct reconciliation of the costs and revenue declared in respect of the action with the corresponding accounting statements and supporting documents.

It is important to note that grants are subject to the "non-retroactivity" rule, which in particular prohibits grants for activities that have already been completed. Expenditure that is eligible for EU co-financing must not have been incurred prior to the date of award of the grant.

4.8. Eligible Direct Costs in the Budget Estimate form

4.8.1. Heading A - Staff costs

To ensure the successful implementation of the tasks related to the project activities, appropriate human resources should be allocated to the project. Under this heading, members of the project staff must be listed. If Co-financing is sought for their costs, the conditions on eligibility have to be respected.

Project staff comprises personnel of the Applicant/Coordinator and Co-beneficiary organisations.

Staff costs must be calculated on the basis of the actual daily salary of the employee, multiplied by the number of days worked on the project. In principle the maximum numbers of productive days cannot exceed 220 days per year and per employee.

Entries under this heading must describe the cost of project staff, comprising actual salaries plus social security charges and other statutory costs included in the remuneration. Where applicable, this figure must include all the usual contributions paid by the employer, such as social security contributions, but must exclude any bonuses, incentive payments or profit-sharing schemes, transportation and telecommunication packages (company car, company phone, etc).

Staff costs are not eligible if they relate to periods when the personnel concerned are doing their "**normal routine**". Such work shall be considered as in-kind contribution. These persons must be listed under Heading A of the Budget Estimate form- **Option 1 – As part of normal tasks**, with zero costs.

Public officials/civil servants should normally work on a project under option 1. A public official/civil servant is defined as follows: an officer of a public entity who is directly remunerated by the budget of the State or/ regional and/or local authority and his/her work concerns the implementation of tasks typically devolved to public institutions. By extension, it does concern all public officials/civil servants who work in international organisations.

The costs of project staff in charge of implementing the project or part of it can be considered as eligible and funded under the Programme, **ONLY** under the following options:

Option 2- Overtime/additional hour basis: A person employed on a permanent basis by the Coordinator or Co-beneficiary organisation, who will fulfil tasks specifically linked to implementation of the project on the basis of overtime/additional hour's remuneration. Overtime can not exceed 2 working days per month, in any case national rules for working time must be respected.

A copy of the employment contract allowing overtime work may be requested at any time by the EU;

Option 3- Specifically employed: A person is employed by the Coordinator or Co-beneficiary organisation, solely for the purpose of implementing the project.

In case of non-profit non-governmental organisations, under this option, the person may already be employed by the organisation on a project basis and will be assigned to work for the project.

The letter of assignment must be submitted together with the application;

Option 4- Secondment decision: A person is employed on a permanent basis by Coordinator or Co-beneficiary organisation, and **seconded** by a duly documented decision of the organisation to tasks that are specifically linked to the implementation of the project and do not form part of his/her normal routine, **and he/she is replaced for his/her usual tasks by another person recruited** and therefore **additional costs incur** that could be eligible.

A copy of the secondment decision signed by the head of relevant Financial Department (CEFO) stating the name and function of the seconded permanent employee and the name (if known already), function and rate of the person to be employed to replace the seconded person has to be submitted with the Application

Example for Opinion 4: the seconded person works normally 7h30 hours a day, i.e. 2h30 for the ISEC project and 5 hours normal work; thus someone else has to work the 2h30 spent on the ISEC project. The seconded person is replaced by another additionally recruited person who has to work 2h30, and therefore additional costs are incurred. If the person will not be replaced, option 1 must be chosen.

As mentioned above Applicant must be ready to provide documents to support the entries under this heading (employment contract with staff members, payrolls, ledgers, official document on employer's charges), to prove that there is indeed an additional costs for them or/and the Co-beneficiaries.

Where the project is awarded a grant, these documents are usually requested prior to the signature of the Grant agreement. **Please note however that, if option 4. is chosen the secondment decision has to be submitted with the Application.**

In some cases the tasks do not require actual recruitment of new staff; instead, the delivery of tasks is purchased as a service on the basis of an invoice. In that case, subcontracting costs must be indicated under Heading F - Other direct costs. The service contract must include the compensation paid for the service provider in relation to travel costs, attendance at meetings and participation in activities, etc, and the exact number of days the person should work for the project.

Project management may not be subcontracted and staff members of the Applicant and Co-beneficiary organisations cannot be remunerated as subcontractors (service providers, consultants etc.).

Please see point 5.4.6 concerning the supporting documents to be submitted in case of subcontracting.



How to present the costs in the Budget Estimate form

When completing the Budget Estimate form, costs for project staff must be presented as follows:

- All project staff members must be listed under this Heading even if their "staff costs" are not charged to the project. In such a case their costs must be "0";
- Identify who will employ the project staff member and incur the expenditure (name of the Applicant or Co beneficiary);
- Indicate the name of the person, if already known, in column C;
- Indicate the tasks of the person in column D;
- Indicate under which option the project staff member will be employed in column E. Only one choice! **Altered options will be considered non eligible and automatically rejected;**
- Indicate if the project staff member is employed by a public entity in column F;
- The unit of calculation used must be a **MAN-DAY**. For reference, one Year = 220 MAN-DAYS, one MAN-DAY equals 100 % employment for max 8 hours a day;
- Indicate in column J a reference to the Technical Annex in the application form.

If no reference is given to the Technical Annex, the expenditure will be considered as non eligible and automatically rejected.

Staff costs **cannot include** expenditure for **translation/interpretation**, which must be included in "Conferences" (Heading D), "Publications" (Heading E). Costs of individual experts/consultants, if connected to the project via a service contract, must be listed under Heading F - Other Direct Costs.

Timesheets

All staff members shall be allocated to the project on the basis of a clear and verifiable method and shall fill in timesheets showing the hours worked for the tasks related to the project. The timesheet must allow verification. For further guidance on how to present and fill in the timesheets, see chapter 6.3.3. ". Justifications and proof to be submitted with the request for final payment".

Figure 3. Example on presentation of staff costs.

Organisation :	ISDER							
Project title :	FIGHT AGAINST CRIME							
Heading	Staff Costs						Total	
A							70.400,00	
Name of the organisation which will employ the staff member, book and incur the expenditure	Name of staff member	Tasks/ function in the project	How will the staff member be employed for the project?*	Civil servant / public official YES/NO	Nr of DAYS	Daily rate	Total	Explanation (activity number of Technical Annex)
ISDER - BE	Frédéric Premier	project manager	4	no	120,00	385,00	46.200,00	Activites 1-18
ISDER - BE	To be appointed (TBA)	financial manager	3	no	50,00	290,00	14.500,00	Activites 1, 17
MAR - ES	Carlos Martinez	expert in organised crime	2	yes	14,00	250,00	3.500,00	Activites 2, 8, 9
LOB - IT	Carla Poppola	administrative support, secretary	3	no	62,00	100,00	6.200,00	Activites 11,14
ADEFE - FR	Stephanie Dupointe	expert in financial crime	1	yes	43,00	0,00	0,00	Activites 1, 7, 9, 14
ADEFE - FR	Anette Noire	expert in internet crime	1	yes	15,00	0,00	0,00	Activites 4, 6

4.8.2. Heading B - Travel costs and subsistence allowances for project staff

This heading concerns costs charged for project staff described under **Heading A** and excludes costs related to conferences and seminars. If the project staff member is not included under Heading A, costs under this section will not be considered eligible.

Only travel and subsistence costs directly linked to the project and relating to specific and clearly identifiable activities are eligible for Union funding. Any travel to places other than those where the members of the Co-beneficiaries are located must be shown to be relevant to the project.

The most economic solution must be sought. **The use of video-conferences and phone calls should be considered before deciding on travelling.** Travel costs and subsistence allowances are not taken into account as lump sum funding, but **will be reimbursed on the basis of the actual costs**, subject to the presentation of supporting documents at the closure of the project.

The following thresholds must be applied when planning the estimated cost;

TRAVEL COSTS



The maximum amount allowed for return **flights** between EU Member States is € 400 (one way journey € 200); **only economy class travel only is allowed.** For travelling within a Member State, air travel is only allowed if the use of a different means of transport would be more expensive or result in unnecessary additional expenses due to the length of the journey (for example, additional hotel costs). In the case of an internal flight within a Member State, the cost of a flight must not exceed the cost of a 1st class train ticket.

The maximum amount allowed for a return flight between overseas destinations and EU Member States is € 1200 (one way journey € 600).



Expenses for **travel by train** shall be reimbursed at the rate equivalent to a 1st class ticket, except for high-speed train connections, where only travel in economy class must be charged to the project, unless it can be demonstrated that the flight costs for the same journey in economy class would be equal or higher to the costs of the 1st class ticket.



Expenses for **travel by car**, where substantiated and where the price is not excessive, may be refunded as follows:

- For the private vehicle of the project staff member: on the basis of the declaration, with the maximum amount of refund being the 1st class rail fare (the price of one ticket only will be reimbursed, regardless of the number of people travelling in the same vehicle). Applicants may opt to reimburse the costs on the basis of the beneficiary's internal rules on reimbursement per km. In that case, these internal rules must be presented.
- For service vehicles owned by the Applicant or Co-beneficiary organisation: on the basis of the declaration, with a maximum corresponding to a 1st class rail fare (the price of one ticket only will be reimbursed, regardless of the number of people travelling in the same vehicle). Applicants may opt to reimburse the costs on the basis of the beneficiary's internal rules on reimbursement per km. In that case, these internal rules must be presented.
- For hired cars (maximum category B or equivalent): the actual cost, when this is not excessive by comparison with other means of transportation.



Expenses for travel by **bus** should be eligible; rental or hire of a bus should be encouraged, if it is a more economical option than individual travelling arrangements of the project staff members. For example, a large number of persons needing to move from one location to another together, or the location of an activity cannot be reached using regular public transportation, etc. If the bus is used for transporting participants to and from the airport the daily subsistence has to be deducted accordingly.

DAILY SUBSISTENCE ALLOWANCES - DSA

Daily subsistence allowances (DSA) under this Heading, are intended to cover the expenses of project staff members that relate to their stay at a location of a project activity which is not in their home town.

The DSA for project staff should be considered eligible, provided:

- they are **reasonable** in the light of local prices;
- they are calculated in accordance with the internal rules of the Applicant or Co-beneficiary organisation and they do not exceed the amounts indicated below.

The DSA should cover:

- costs for accommodation;
- all meals: breakfasts, lunches, coffee breaks, dinners, refreshments;
- local transportation (costs of travel by taxi and local public transport);
- other expenses, especially personal telecommunication charges (internet, telephone, fax, etc.);
- costs of travel from/to the airport/train station.

The DSA may not exceed:

- the daily (per diem) per person set and applied by the organisation to which the person travelling belongs, or
- the maximum daily allowance per person indicated below.

If there is no overnight stay or the stay does not cover at least **8 working hours at the location**, the amounts must be reduced by **50%**. Local transport, including taxi, will not be reimbursed separately, when a DSA is paid. If meals or others expenses are provided for, the DSA must be reduced accordingly.

EU Member States (€)

Austria	225	Latvia	211
Belgium	232	Lithuania	183
Bulgaria	227	Luxemburg	237
Czech Republic	230	Malta	205
Cyprus	238	Netherlands	263
Denmark	270	Poland	217
Estonia	181	Portugal	204
Finland	244	Romania	222
France	245	Slovak Republic	205
Germany	208	Slovenia	180
Greece	222	Spain	212
Hungary	222	Sweden	257
Ireland	254	United Kingdom	276
Italy	230		

For countries not mentioned in the above table, the maximum DSA are available on the website of Directorate-General AIDCO at:

http://ec.europa.eu/europeaid/work/procedures/implementation/per_diems/index_en.htm.

In order to avoid possible abuses, the Commission strongly discourages any other system of reimbursement of subsistence costs such as DSA. Payment in cash of DSA is to be avoided and bank transfer must be favoured.

Figure 4. Example on presentation of travel costs and subsistence allowances for project staff.

Organisation :	ISDER							
Project title :	FIGHT AGAINST CRIME							
Heading	Travel costs and subsistence allowances for project staff *							Total
B								5.476,00

	Name of the organisation which incurs and books the expenditure	To which activity in the Technical Annex. is the expenditure related to? Activity nr	Who is travelling? (Name or Function)	Origin - Destination place	Number of units	Unit : flight/day/DSA	Unit rate	Total	Explanation
B1	ISDER - BE	2 - Kick-off meeting Brussels	Frédéric Premier/ TBA	local participants	2,00	DSA	0,00	0,00	1 day event
B2	MAR - ES	2 - Kick-off meeting Brussels	José Rodríges	Barcelona - Brussels	1,00	flight	400,00	400,00	
B3	MAR - ES	2 - Kick-off meeting Brussels	José Rodríges	Barcelona - Brussels	1,00	DSA	232,00	232,00	1 day / 1 overnight
B4	LOB - IT	2 - Kick-off meeting Brussels	Carla Poppola/ Roberto Aqua	Rome - Brussels	2,00	flight	400,00	800,00	
B5	LOB - IT	2 - Kick-off meeting Brussels	Carla Poppola/ Roberto Aqua	Brussels	2,00	DSA	232,00	464,00	1 day / 1 overnight
B6	ADEFE - FR	2 - Kick-off meeting Brussels	Stephanie Dupointe/ Anette Noire	Paris - Brussels	2,00	train tickets	150,00	300,00	
B7	ADEFE - FR	2 - Kick-off meeting Brussels	Stephanie Dupointe/ Anette Noire	Brussels	2,00	DSA	232,00	464,00	1 day / 1 overnight
B8	ISDER - BE	5 - Partnership meeting - Barcelona	Frédéric Premier	Brussels - Barcelona	1,00	flight	400,00	400,00	2 days event
B9	ISDER - BE	5 - Partnership meeting - Barcelona	Frédéric Premier	Barcelona	1,50	DSA	212,00	318,00	2 days / 1 overnight
B11	MAR - ES	5 - Partnership meeting - Barcelona	José Rodríges	local participant	2,00	DSA	0,00	0,00	
B12	LOB - IT	5 - Partnership meeting - Barcelona	Roberto Aqua	Rome - Barcelona	1,00	flight	400,00	400,00	
B13	LOB - IT	5 - Partnership meeting - Barcelona	Roberto Aqua	Barcelona	1,50	DSA	212,00	318,00	2 days / 1 overnight
B14	ADEFE - FR	5 - Partnership meeting - Barcelona	Stephanie Dupointe/ Anette Noire	Paris - Barcelona	2,00	flight	400,00	800,00	
B15	ADEFE - FR	5 - Partnership meeting - Barcelona	Stephanie Dupointe/ Anette Noire	Barcelona	2,00	DSA	212,00	424,00	
B16	ISDER - BE	12 - Inspection meeting - Arlon	Frédéric Premier	Brussels - Arlon (190 km)	380,00	km	0,20	76,00	1 car. The unite rate is defined in internal rules.
B17	ISDER - BE	12 - Inspection meeting - Arlon	Frédéric Premier	Arlon	1,00	DSA	80,00	80,00	The unite rate is defined in internal rules.

4.8.3. Heading C - Equipment and Consumables

Under this section only the equipment (new or second-hand) necessary for activities that are directly linked to the project should be indicated. **Costs relating to the acquisition of equipment, whether by purchase, leasing or rental, shall only be eligible if such acquisition is strictly necessary for the performance of the project activities.** Applicants must demonstrate why equipment has to be purchased, rented or leased to carry out the project activities. Furthermore, they have to compare prices of different suppliers to see who offers the best value for money (taking both price and quality into account). Applicants can only charge against the project costs for equipment purchased or/and rented during the contractual project period, at a rate that reflects the degree and duration of use within that period.

Expenditure for installation, maintenance, update of software and hardware if performed by a subcontractor must be indicated under Heading F – Other Direct Costs. Please see point 5.4.6 concerning the supporting documents to be submitted in case of subcontracting. If on the other hand the tasks are performed by staff members of the Applicant or Co-beneficiary organisation they must be treated as project staff members and the conditions for staff members must be applied.

Purchase

If leasing or renting is not possible, purchase is acceptable subject to the following conditions:

- only costs related to depreciation of the equipment can be taken into account when calculating the total eligible costs of the project;
- depreciation costs are calculated as described below, unless the national rules and regulations in the country of origin of the organisation which is to purchase the equipment require a different method or allow a more favourable option;
- all costs must be without VAT, unless the beneficiaries can prove that the organisation is unable to recover it under national legislation applicable;
- a comparison of the prices of different suppliers to see who offers the best value for money (taking into account price and quality) has been made.

Calculation of depreciation

The unit costs in case of depreciation must be the **eligible depreciation costs/month**. The life expectancy of the equipment is considered to be **three years**; the depreciation costs/month shall be calculated by dividing the acquisition cost of the equipment by 36 months and then adjusted by the rate of usage for the purposes of the project.

Example:

The project duration is the maximum allowed: 36 Months. The equipment is used 50 % for the project for 3 months.

Purchase price excl. VAT	Costs/ month	Use for project purposes	Eligible amount of depreciation for the project
€10.000,00	10.000,00/ 36 months= € 277,78	277,78 * 50%= € 138,89	138,89 * 3 months= €416,67

If calculation of depreciation is used according to national rules and normal practise of the Beneficiaries, this information has to be provided in the Application.

Costs **will not be eligible** if the equipment was purchased **prior to the start of the period of eligible expenditure indicated in the Grant agreement**. The equipment purchased must be itemised in the organisation in which it is installed and bear an inventory number.

Office equipment

The costs of office equipment necessary for the management of the project can only be taken into account as part of the overhead costs. Therefore, the costs of furniture, standard office IT equipment (printers, laptops, PCs together with the standard operating systems and normal office software, software for telecommunication), photocopiers, fax machines, telephones, mobile phones and phone accessories must be included in the costs indicated under heading H - Overheads.

Equipment related to conferences/workshops

Standard equipment necessary for conferences/workshops: i.e. equipment for interpretation, microphones, audio-visual equipment (especially beamers, projectors), etc. must be listed under heading D - Conferences and Seminars and included in the conference package.

Rental/lease

The decision on whether to opt for leasing, rental or purchasing of hardware or equipment must be based on the principle of best value for money. Applicant or Co-beneficiary organisation must contact several suppliers in order to obtain the most economical terms. If it is decided to opt for rental or leasing, the cost of any buy-out option at the end of the lease or rental period shall not be eligible, and costs are only eligible for the period of the project.

Applicant or Co-beneficiary must provide information (offers) regarding the basis they have used to calculate the price of the equipment.

Consumables

The costs of consumables and supplies are eligible, provided that they are identifiable and exclusively used for the purpose of the project and only where they involve unusually heavy costs because of a specific characteristic of the project – for example, the cost of producing and distributing questionnaires, as part of a major survey, costs of explosive etc. They must be identifiable as such in the accounts of the Applicant or Co-beneficiary organisation.

Costs such as office stationery (pens, paper, folders, ink cartridges, diskettes etc.), electricity supply, telephone and postal services, Internet connection time, office software, etc. are to be considered as indirect costs (see heading H - Overheads). Consumables related to conferences and seminars must not be included under this heading. They have to be accounted for under heading D - Conferences and Seminars and included in the conference package.



How to present the costs in the Budget Estimate form

- The name of the organisation which incurs and books the expenditure;
- A clear description of the item;
- To which activity in the Technical Annex. the expenditure is related to and where the item will it be used and for which tasks;

If no reference is given the expenditure will be considered as non eligible and automatically rejected.

- Nr of units, name and unit price;
- Purchase price and calculation of depreciation;
- **You must attach offers/quotations to your application.**

Figure 5. Example on presentation of costs on equipment and consumables.

Organisation :	ISDER							
Project title :	FIGHT AGAINST CRIME							
Heading	Equipment and Consumables *						Total	
C							133,33	
	Name of the organisation which incurs and books the expenditure	Description of the item	To which activity in the Technical Annex. is the expenditure related to? Where will it be used and for which tasks? <u>Activity nr</u>	Nb of units	Units	Unit rate	Total	Explanation
C1	ISDER - BE	Digital camera	4,6,12 - inspections	1,00	camera	133,33	133,33	Purchase price €400 without VAT. Depreciation for 36 months, full time use 12 months: (400/36)*12=133,33

4.8.4. Heading D - Conferences and seminars

All costs related to conferences, seminars, workshops and trainings, regardless of their nature (travel, subsistence, translation and interpretation costs, printing, photocopying, consumables and supplies related to the event, etc.), must be included under this budget heading.

This heading should also include the travel expenses and subsistence allowances for project staff taking part in the event. In the case of local staff, no hotel costs are eligible. Travel costs and seminar packages are not taken into account as lump sum funding, but **will be reimbursed on the basis of the actual costs**, subject to the presentation of supporting documents at the closure of the project.

The maximum amounts shown in the table under heading B above are also the maximum rates that may be claimed under this heading.

Threshold prices for "Conferences and Seminars" items:

Seminar package **max € 100/person/day (8 hours)**

The seminar package should include room rental, badges, stationery, documents for the conference/seminar/workshop (such as brochures, programmes, posters, flyers, etc.), hostesses, registration charges, audiovisual, technical equipment/support, microphones, flip charts, rental stands, etc.

Normal meal (dinner or lunch) **max € 35/person**

Interpretation **max € 750/day/interpreter**


- number of interpreter days required (1 interpreter day = one 8-hour working day of an interpreter);
- languages concerned.

Speaker fee **max € 350/person/day**

If interpreters are considered to be service providers, they must not be included in the number of participants; therefore **DSA and hotel costs are not eligible costs for locally hired interpreters**. Furthermore, if the interpreters are staff members of the Applicant or Co-beneficiary organisation, they should be treated as project staff members and the conditions for staff members must be applied.

Speakers' fees

Only fees for external speakers should be listed here. **DSA hotel costs are not eligible for local external speakers.** If already known at the planning phase, the name of the speaker must be indicated and his/her CV must be attached and a short profile must be provided in order to assess whether the provisions for their costs are proportionate. At the stage of the final reporting, evidence that the speaker actually received the fee has to be presented (bank transfer, cash receipt, contract, etc). If the speakers are staff members of the Applicant or Co-beneficiary organisation they should be treated as project staff members and the conditions for staff members must be applied.



How to present the costs in the Budget estimate form

All entries must correspond to the activities described in the technical Annex. *If no reference is given the expenditure will be considered as non-eligible and will be automatically rejected.*

Costs must be itemised event by event and the following information is required;

- Name of the organisation what incurs and books the expenditure;
- Location and duration of the event;
- Expected nr of participants including the nr of estimated local participants;
- If already known, give the name of the organisation that the participant represents;
- If the participants are travelling, indicate the destination and origin of their journey and observe the max thresholds under heading B;
- If conference brochures, programmes, etc. are produced indicate the estimated number of copies and pages.

Figure 6. Example on presentation of conferences and seminars costs.

Organisation :	ISDER								
Project title :	FIGHT AGAINST CRIME								
Heading							Total		
D	Conferences and seminars						53.284,00		
	Name of the organisation which incurs and books the expenditure	To which activity in the Technical Annex. is the expenditure related to? Activity nr	Who is travelling? (Name or Function)	Origin - Destination place	Nb of units	Units : flight / day/ DSA	Unit rate	Total	Explanation
D1	ISDER - BE	22 - Final Conference Brussels	Frédéric Premier/ TBA	local participants	2,00	DSA	0,00	0,00	Event duration: 2 days
D2	MAR - ES	22 - Final Conference Brussels	José Rodriguez / Carlos Martinez	Barcelona - Brussels	2,00	flight	400,00	800,00	
D3	MAR - ES	22 - Final Conference Brussels	José Rodriguez / Carlos Martinez	Brussels	4,00	DSA	232,00	928,00	2 days / 2 overnights
D4	LOB - IT	22 - Final Conference Brussels	Carla Poppola/ Roberto Aqua	Rome - Brussels	2,00	flight	400,00	800,00	
D5	LOB - IT	22 - Final Conference Brussels	Carla Poppola/ Roberto Aqua	Brussels	4,00	DSA	232,00	928,00	2 days / 2 overnights
D6	ADEFE - FR	22 - Final Conference Brussels	Stephanie Dupointe/ Anette Noire	Paris - Brussels	2,00	train tickets	150,00	300,00	
D7	ADEFE - FR	22 - Final Conference Brussels	Stephanie Dupointe/ Anette Noire	Brussels	4,00	DSA	232,00	928,00	2 days / 2 overnights
D8	ISDER - BE	22 - Final Conference Brussels	Seminar package	Brussels	58,00	package	100,00	5.800,00	58 participants (50 + 8 staff)
D9	ISDER - BE	22 - Final Conference Brussels	Interpreter EN-IT-FR	Brussels	6,00	interpreter	520,00	3.120,00	3 per 2 days
D10	ISDER - BE	22 - Final Conference Brussels	Speakers fees	Brussels	6,00	person	380,00	2.280,00	3 per day. CV's attached to the application
D11	ISDER - BE	22 - Final Conference Brussels	Participants	between MS	50,00	flights	400,00	20.000,00	50 participants
D12	ISDER - BE	22 - Final Conference Brussels	Participants	between MS	75,00	DSA	232,00	17.400,00	2 days / 1 overnight

4.8.5. Heading E – Publications and disseminations

In order to be eligible for Union funding, publications must be produced by, and for the use of the project. Any communication or publication by the Applicant and/or Co-beneficiaries about the action, including at a conference or seminar, **shall indicate that the project is co-financed by the European Union under the Prevention of and Fight against Crime Programme.** This obligation forms also a part of the Grant agreement.

Dissemination is a key element of all EU funded projects. It is the way a project can move beyond its own programmed scope into European policy and action. It is also the key to extending a project's results to other potential users, to those who stand to gain from knowing what the project has achieved – or has not achieved – and to the policy and decision makers who are looking at the Programme on a long term perspective.

Dissemination of results should therefore be a core element of the proposal. It must therefore be carefully planned and the appropriate resources should be allocated. Experience shows, however, that dissemination is often a weak element of projects, tagged on to the end of the project when the 'real work' has been completed, and often budgeted, unsatisfactorily, having been inadequately time-tabled. It is crucial that you take dissemination very seriously and actively plan it. It is not something you can just do at the end of the project.

It is worth noting that **dissemination is NOT:**

- Giving partners copies of materials and reports and thinking that is enough;
- Sending copies of materials to associated networks or groups and asking them to distribute them and then keeping fingers crossed that they do;
- Posting something to a website and trusting users to somehow know that it is there;
- Printing hundreds of copies of reports and presuming people will come and ask for them.

For more guidance on a proper dissemination plan see point 3.8. in this Guide.

Consider whether to print reports and mail them out (expensive) or distribute them by e-mail. How do the users you have identified most often receive the materials they use. Note that if you are planning to print the report and send it out by mail, you need to include not only production costs but also mailing costs in your budget. However, if you send it out, you will need to work on developing a very carefully targeted mailing list to make sure you reach your intended audience.

Consider all the ways you might get the results out:

- Printed
- Electronic (by e-mail, on USB, CD-Rom or DVD-Rom?)
- Video or other visual medium
- Through a personal meeting
- Via a conference or seminar presentation
- Via a third party, for example the media or a training institution.

In the case of printed material, describe the type of publication, the estimated numbers of pages and copies. The costs of the design and editing must be indicated separately from the cost of printing.

Consider what languages you will produce the report in and aim, within the limits of the project budget, to produce materials in as many languages as possible- with an emphasis on the languages of countries in which the materials *are most likely to be useful*. If the publication is translated, the language(s) must be clearly indicated.

Threshold prices for "Publications, Dissemination and Evaluation of the Results" items:

- **Photocopies (black + white):** max. €0.10 per page;
- **Purchase of CDs:** max. €5 each;
- **Translation:** max. €45 per page;
- **Design costs:** max. €15-20 per page;
- **Printing:** 0.20 Euro per page.

If the dissemination strategy includes dissemination of results via website, the costs of acquiring a domain may be considered eligible. However, note that a websites is not necessary the best tool for dissemination. If not known or kept "alive" it becomes rather a passive repository for the project's output. Think of them as a library where the materials are safely stored but where people will only come if they know the address of the library, how to find what they are looking for and when to visit.

Expenditure for website development and maintenance, if performed by a subcontractor must be indicated under heading F. Other Costs.

Please see point 5.4.6 concerning the supporting documents to be submitted in case of subcontracting. If website developers are staff members of the Applicant or Co-beneficiary organisation they should be treated as project staff members and the conditions for staff members must be applied.

Figure 7. Example on presentation of publication and disseminations costs.

Organisation :	ISDER					
Project title :	FIGHT AGAINST CRIME					
Heading	Publications and disseminations *					Total
E						28.300,00

	Name of the organisation which incurs and books the expenditure	To which activity in the Technical Annex. is the expenditure related to? Activity nr. _	To whom will it be disseminated? Description of the item/ nr of pages/copies	Nb of units	Units	Unit rate	Total
E1	ISDER - BE	21 - Final Report	Final Report in French 200 pages	50,00	report	20,00	1.000,00
E2	ISDER - BE	21 - Final Report	Translation of Final Report FR - IT, FR-ES and FR-EN	600,00	page	40,00	24.000,00
E3	ISDER - BE	21 - Final Report	Copies of the Italian Version (200 pages)	50,00	report	20,00	1.000,00
E4	ISDER - BE	21 - Final Report	copies of the Spanish vesion (200 pages)	50,00	report	20,00	1.000,00
E5	ISDER - BE	21 - Final report	copies in EN (200 pages)	50,00	report	20,00	1.000,00
E6	ISDER - BE	21 - Final Report	CD with all linguistic versions	150,00	cd	2,00	300,00

Union's co-financing of grants cannot be given for profit purposes. Should the results be commercialised and should the project thereby generate income, the amount of this expected income must be indicated in the relevant section of the Budget Estimate form (heading J – Project-related income).

4.8.6. Heading F - Other Direct Costs

Other additional costs not falling into any of the above categories may be claimed under the Grant agreement, with the consent of the Commission, provided they are considered necessary for the proper performance of tasks included in the proposal.

Costs charged to this heading must:

1. not be covered by any other budget heading;
2. be necessary for the proper performance of the project activities;
3. not involve any fundamental change in the scope and content of the work;
4. be clearly identifiable-no lumps sums
5. respect the conditions of the CFP and Guide for Applicants

Provided that they meet the above criteria, typical expenses under this heading may include:

- charges for financial services in specific contexts (charges for bank transactions, transfers, bank guarantees, deposits). Interest charges and insurance against exchange losses are not eligible;
- external audits of the project or specific evaluations of its implementation, if agreed or requested by the Commission;
- the costs of subcontracting (service contracts, consultancy fees, etc.)

Subcontracting

As mentioned previously, it is not permitted to subcontract main project activities. Applicant and Co-beneficiaries must have the capacity to carry out the projects main activities themselves. Sub-contracting is derogation to this general rule and is limited to specific cases:

- subcontracts may relate only to a limited part of the project and cannot account for more than 30% of the total cost of the project;
- the recourse to the award of contracts must be justified, having regard to the nature of the action and what is necessary for its implementation;
- any recourse to the award of contracts while the action is under way, if not provided for in the initial grant application, shall require prior written authorisation by the Commission;

In any case subcontracting may not account for more than 30% of the total cost of the project.

The Applicant may not subcontract the management and general administration of the project and the Co-beneficiaries may not subcontract all the activities for which they are responsible. Furthermore, there shall be no statutory link between the subcontractor/service provider and the Applicant or its Co-beneficiaries/Associate Partners or members of their staff: any situation which could lead to conflicts of interest and circumvention of the non-profit principle must be avoided. In the latter case, the Commission must be informed and give its prior approval.

When the Applicant or any Co-beneficiary chooses a subcontractor, the entity responsible for the acquisition must ensure a fair and transparent procedure and keep documentary evidence of the procedure. The contract must be awarded to the bid offering best value for money, i.e. to the tender offering the best price-quality ratio, while taking care to avoid any conflict of interests and that all applicable rules on procurement are respected. The award of sub-contracts must comply with the applicable rules on public tendering and be in conformity with EU Directives on public tendering procedures.

The Commission reserves the right to ask the Applicant for the documents proving that the relevant rules of public procurement⁴ were applied.

Depending on the estimated value of the contract, the Applicant shall ask for:

- A minimum of one offer if the contract value is below or equal to € 5.000
- A minimum of three offers if the contract value is above € 5.000 but below or equal to € 25.000, and
- A minimum of five offers if the contract value is above €25.000.

Even though certain services may be performed by a subcontractor, the Applicant and its Co-beneficiaries maintain full responsibility for carrying out the project, they retain the intellectual property generated, if any, and they ensure that the provisions of the model Grant agreement are reflected in the contract with the subcontractor. The Commission is NOT party to the subcontracting agreement between the Applicant or/and Co-beneficiaries and the subcontractor and is not liable towards any of the parties under such agreement. Thus, the Applicant and Co-beneficiaries will retain sole responsibility for the implementation of this agreement and for compliance with its provisions. They must undertake the necessary arrangements to ensure that the subcontractor waives all rights in respect of the Commission under such agreement.

Figure 8. Example on presentation of other direct costs.

Organisation:	ISDER							
Project title :	FIGHT AGAINST CRIME							
Heading	Other direct costs *						Total	
F							8.420,00	
	Name of the organisation which incurs and books the expenditure	To which activity in the Technical Annex. is the expenditure related to? Activity nr. _	Description What is it ?	Nb of units	Units	Unit rate	Total	Explanation
F1	ISDER - BE	19 - database update	IT services for database	1,00	service	8.420,00	8.420,00	procurement procedure applied - see 2 offers attached in annex

At the application stage, the Applicant organisation must provide quotes and/or terms of reference used for the estimation of the subcontracting costs. If this is not provided the Commission reserves the right to amend and/or reject costs.

4.8.7. Eligible Indirect Costs - Heading H - Overheads

Unlike direct costs, indirect costs (**General Expenditure, Overheads**) relate to categories of expenditure that are not identifiable as specific costs directly covering an individual activity, but are nevertheless necessary for carrying out the action. These indirect costs are part of general expenditure and should cover the administrative costs directly related to the project implementation.

⁴ [Directive 2004/17/EC](#) of the European Parliament and of the Council of 31 March 2004 coordinating the procurement procedures of entities operating in the water, energy, transport and postal services sectors (30.04.2004) and [Directive 2004/18/EC](#) of the European Parliament and of the Council of 31 March 2004 on the coordination of procedures for the award of public works contracts, public supply contracts and public service contracts (30.04.2004) as implemented in national legislation of Member States.

- depreciation of buildings and existing equipment (according to the calculation methods of the national legislation of the Beneficiary);
- depreciation of immovable property (according to the calculation methods of the national legislation of the Beneficiary);
- rents;
- communication costs (postage, fax, telephone, mailing, internet connection, telecommunication software, etc.);
- office supplies (stationery, photocopies, paper, ink, cartridge, etc.);
- office furniture;
- standard office IT equipment, (copy machine, projector, beamer, PC, laptop, normal office software, etc.);
- maintenance costs;
- heating, water supply, electricity or other forms of energy;
- insurance policies;
- costs related to horizontal services, such as administrative and financial management and human resources.

Flat-rate funding for Overhead costs

Within the limits permitted by Art 181 of the IR⁵, Overhead costs can be financed by means of flat-rate financing. This means that costs under Overheads do not have to be supported by accounting documents. The amount of Overheads cannot exceed a maximum of 7% of the total direct eligible costs of the project and cannot be higher than € 50 000.

Overheads should be proportionate to the workload due to the type and nature of activities, length of project, and number of Co-beneficiaries etc.

Organisations receiving an operating grant from the EU budget shall not include indirect costs in their estimated budget for an individual action. Applicant shall make a declaration regarding this in the Application form in the table under section 1.6.6.

Figure 9. Example on presentation of overheads.

Organisation :	ISDER							
Project title :	FIGHT AGAINST CRIME							
Heading							Total	
H	Overheads						10.000,00	
	Name of the organisation which incurs and books the expenditure	What ?	Description	Nb of units	Units	Unit rate	Total	Explanation
H1	ISDER-DE	General	LUMP SUM	1	LUMP SUM			MAX 50.000 EUR and 7% rule must be respected
						4.000,00	4.000,00	
H2	MAR - ES	General	LUMP SUM	1,00	LUMP SUM	2.000,00	2.000,00	
H3	LOB - IT	General	LUMP SUM	1,00	LUMP SUM	2.000,00	2.000,00	
H4	APETE - FR	General	LUMP SUM	1,00	LUMP SUM	2.000,00	2.000,00	

4.9. Revenue

While estimated expenses (eligible costs) must be listed under headings A, B, C, D, E, F and H, the different incomes which are supposed to cover these costs must be shown under headings J – Project-related Income, K – Financial Contribution from Applicant and Partners, and L – Contributions from Other organisations.

The Programme can cover an amount not exceeding 80% of the total eligible costs of the action.

⁵ Art 108 of FR and Art 181 of IR

Therefore, the remaining amount (a minimum of 20%) must be covered in cash by other sources and the contributions of the Applicant, the Partners or a third party (sponsor organisation). The contribution requested from the Programme has to be indicated only on the first cumulative page of the Budget Estimate form and not under Headings J, K, and L.

If the project activities are expected to **generate income**, the estimated amount of income must be listed under **heading J** of the Budget estimate form (e.g. conference fee paid by participants etc.). An endorsement letter must be attached to the application stating that the Applicant will cover this contribution if no income is generated (e.g. low participation level in a conference resulting in fewer fees received). **The EU contribution is not a project-related income.**

Under Headings K and L, the **cash contributions** to cover the remaining total eligible cost must be listed (a min 20%). They are supposed to cover all the expenses during the implementation of the project.

As only the costs representing **actual cash expenses** to the Applicant and Partner organisations must be listed in headings A, B, C, D, E, F and H, these expenses must be also covered **in cash**. Under this Programme, contributions in kind are not accepted to cover the remaining total eligible costs.

In order to support the entries under these headings, following co-financing guarantees must be provided at the application stage:

- **Contribution by Applicant:** by signing the Application and Budget estimate forms and entering the amount of the contribution in the designated cell in the Budget estimate form under **Heading J**, the Applicant makes a binding declaration concerning this amount. No further documents are required.
- **Contribution from Partner organisations:** by signing the Partnership Declaration form and entering the amount of the contribution in the designated section of this form, the Partner organisation makes a binding declaration concerning this amount. The same amount must be indicated under **Heading K** of the Budget estimate form. The Declaration must be attached to the application.
- **Contribution provided by a third party (sponsor) organisation** must be demonstrated through the Co-financing Declaration form. Each sponsor organisation must complete and sign the Declaration and indicate the amount of contribution in the designated section of the form. The same amount must be indicated under **Heading L** of the Budget Estimate form. The Declaration must be attached to the application.

4.10. Timetable for implementation

An approximate timetable for implementing the project, indicating each activity and marking the month in which the activity is due to take place, must be submitted. Indicate also the proposed starting date of the project taking into account the time between submitting the application and signing Grant agreement. On this page of the Budget Estimate form, you may add extra lines if needed.

4.11. Simplified Balance Sheet and Simplified Profit & Loss Account

Simplified Balance Sheet and Simplified Profit and Loss Account are obligatory to be filled in by all profit making beneficiaries and NGOs. The financial data introduced under those sheets must be identical to financial statements attached to the application. The year "n" signifies last closed financial year of the entity.

4.12. Non-eligible Costs

The costs listed below shall not be considered as eligible costs. Therefore, they will not be taken into account in the final calculation of the grant and must not be entered in the Budget Estimate form at the application stage nor at final reporting stage:

- Costs which are not identifiable or verifiable on the basis of supporting documents;
- Capital increases and return on capital;
- Debt and debt service charges;
- Provisions for losses or potential future liabilities;
- Other interest owed;
- Doubtful debts;
- Exchange losses;
- Costs declared and covered by a specific action receiving a EU grant;
- Excessive or reckless expenditure;
- Gifts and presents;
- Touristic or cultural site programmes, tours or events for accompanying spouses, etc.;
- **Contributions in kind:** these costs are non-cash inputs which do not constitute eligible costs used for the purposes of calculating the EU grant (for instance, staff costs for which no financial contribution is requested, the loan of a school hall for a seminar, the donation of paper for printing books by a government agency, non- remunerated consultancy work, etc.);
- Expenditure incurred outside the lifetime of the project as stipulated in the Grant agreement;
- Expenditure related to reports/audits not requested by the Commission;
- **Value Added Tax - VAT**, unless the beneficiary can show that the organisation is unable to recover it under the national legislation applicable;

Pursuant to [Council Directive 2006/112/EC](#) of 28/11/2006 on the common system of value added tax, VAT is a non-eligible cost unless the beneficiary can prove inability to recover it. Therefore, costs listed in the Budget Estimate form must be included free of VAT. It must be noted that VAT paid by a public body⁶ (for example, a ministry) to operators who are subject to VAT (when purchasing goods/supplying services within the framework of the implementation of the co-financed project) is not eligible. The VAT thus collected by operators liable to tax will in fact be returned to the accounts of the Member State of the public body.

If costs charged to the action include VAT, evidence in the form of an official document from the appropriate tax authority, certifying that your organisation is unable to recover VAT either directly or indirectly, must be provided.

⁶ In accordance with Council Directive 2006/112/EC of 28/11/06, states, regional and local government authorities and other bodies governed by public law shall not in theory be regarded as taxable persons in respect of the activities or transactions in which they engaged as public authorities.

5. GUIDELINES FOR PROJECT MANAGEMENT

5.1. General remarks on Operational Management

Each organisation has its own management culture, which the Commission respects as long as it is not discriminatory or otherwise contrary to the principles and values of the Programme. Whichever the system of management chosen, a high degree of transparency and accountability is expected.

The Grant agreement, including its Annexes, is legally binding. This means that the Applicant, the Co-beneficiary organisations involved, project activities, location(s), budget, length and schedule of the activity, etc. cannot be changed, save for exceptional reasons that are duly justified and with the prior written approval of the Commission services and, where necessary, an amendment of the Grant agreement.

Unauthorised changes in any of these key aspects, as well as partial implementation of planned activities, may prompt the Commission to terminate the Grant agreement and to request the reimbursement of the pre-financing payment or to lower the percentage of co-financing.

Emphasis must be placed on achieving the expected results and objectives rather than merely on the implementation of the activities (activities are ways of getting results). Where a change would improve the effectiveness or the efficiency of the project, such change may be proposed to the Commission. In every case, a reasoned request must be sent to the Commission services, which have to authorise the changes before they are implemented. The Commission will not agree to any change that would alter the nature of the action, nor any unnecessary departure from the proposal on which the award decision has been based.

Ensure that all correspondence bears the reference number of your project, which you will find in the letter of acknowledgement of receipt of the proposal. The Coordinator organisation shall inform the Commission of any changes in its contact details.

5.1.1. Monitoring and Evaluation by the Beneficiaries

Evaluation should be considered and set up when the project is designed. There are many different kinds of evaluation, and good projects often use a combination of several different kinds. Internal evaluation of different elements of the project – done by the organizations involved, the target groups and the beneficiaries (ideally a combination of all these) can take the form of pre- and post-testing (for example, at the beginning and end of a training course, to measure improvement in understanding or knowledge), formal feedback (for example, through questionnaires to see whether the methodology engaged those participating), informal feedback (for example through a comments section on a website, to allow people to comment freely on the project outputs), in meetings (for example of partners, to evaluate whether communications have been smooth and deadlines have been met).

Beneficiaries of grants shall make sure that appropriate internal and external monitoring and evaluation is conducted during the implementation of the project.

Under this Programme, beneficiaries have no general obligation to submit interim report(s) – be they financial or narrative - during the implementation of the project. However, in order to protect the financial interest of the Union and/or to ensure the implementation of the provisions of the Grant agreement, the Authorising Officer may request the Coordinator of the grant to report on the progress of the activities co-funded by the Programme. Monitoring visits may also take place to ensure proper project **implementation**.

5.1.2. Monitoring and evaluation by the Commission

When signing the Grant agreement, organisations automatically agree to cooperate with the Commission services or parties acting on behalf of the Commission during their monitoring visits or audit missions.

In addition to the internal monitoring and evaluation activities carried out by the implementing organisations themselves and described in the project, the Commission may organise external monitoring evaluation missions or audits of the projects co-funded by the Programme. **The Coordinator is responsible for providing all the necessary documents**, in the event of monitoring visits, checks or evaluations, as described the Grant agreement.

Monitoring visits are announced in advance and are often done by a team of people led by the Programme Manager and the financial officer. These visits focus normally on the projects progress and budget execution.

5.1.3. Audits by the Commission

Annually, the Commission services carry out audits on a sample of grants. As in the case of the monitoring missions, audits generally involve an on-site visit to the organisation implementing the project. **Audits can take place at any time during the implementation of the project, the lifetime of the Grant agreement and up to five years following the date of payment of the final balance (or the recovery order, once the final grant has been calculated).**

Therefore, all expenditure supporting documents must be carefully kept during this period. As stated above, **the Coordinator is responsible**, in the event of audits for providing all the necessary documents, originals or certified copies of the original supporting documents. Essentially, the aim of audits is to obtain sufficient evidence that the systems in place were adequate to ensure the regularity of expenditure and the accuracy and completeness of the financial and other information that led the Commission services to award the grant and make the subsequent payments.

Furthermore, audits ensure that the expenditure claimed is indeed eligible and in accordance with the financial plan. This testing usually involves documenting systems by means of interviews with the relevant staff and reviews of documentation, together with tests of how the systems operate.

The main conclusions of the audit mission, the possible weaknesses identified and the recommendations to address them are set out in the audit report. Major errors or systemic weaknesses are discussed with the beneficiary during the audit, both to alert him of the need to take urgent action to correct matters and to allow discussion of the action necessary.

Auditing missions may reveal that an operation has not been carried out, or has been carried out in a manner not in accordance with the Grant agreement or that costs are not sufficiently eligible, and hence that at least some of the Union funds unduly paid to the Beneficiaries ought to be recovered. In such a case, the Commission could request the total or partial reimbursement of the amounts already paid to the Beneficiaries.

In order to permit a complete, true and fair verification that the project and the grant are (or have been) properly managed and performed, beneficiaries are required to:

1. Keep the accounts for the project and appropriate documentation related to the Grant agreement (and in particular related to the costs and time reported in the financial statements) for at least 5 years after the date of the final payment;
2. Make available directly to the Commission all the detailed information and data that the Commission or any representative authorised by it;

3. Ensure that the Commission's services, and/or any external body (ies) authorised by it, have on the spot access to all documentation at the moment of the audit and, if so requested, that data be handed over in an appropriate form.

Audits may be carried out by:

1. The Commission's own departments – including OLAF – or any of its duly authorised representatives (including external auditors appointed by the Commission).
2. The European Court of Auditors (by its own departments or by any of its duly authorised representatives).

On the basis of the conclusions of the audit, the Commission may take all appropriate measures it considers necessary.

5.1.4. EU Funding Visibility

Any communication or publication by the Beneficiaries collectively, or any one of the beneficiaries individually about the action, including at a conference, training, website, etc., shall indicate that the action has received funding from the Union and in particular the Prevention of and Fight against Crime Programme. Applications must propose ways to “replicate” the outcome and success of their project in other EU countries and to disseminate and exchange information at European level about their actions (materials, conclusions, lessons learned, etc.). They must contribute to the advancement of knowledge or expertise on future European policy issues, and at the same time, be consistent with established EU policy. Dissemination must be aimed at raising not only the visibility of the project itself, but also of the Prevention of and Fight against Crime Programme.

Any communication or publication by the Beneficiaries collectively or any one of the Beneficiaries individually, in any form and medium, shall indicate that the sole responsibility lies with the author and that the Commission is not responsible for any use that may be made of the information contained therein. The relevant requirements are set out in Article II.5. and Annex V of the Grant agreement.

Evidence of implementation of activities undertaken in compliance with this requirement will have to be provided with the technical implementing reports. The Coordinator must ensure that:

- a) all documents, including any attendance or other certificate, concerning the project include a statement indicating that the project is co-financed by the Programme;
- b) equipment and any other material co-financed by the European Union display the EU logo, which should be of the same size and have the same prominence as the logo of the Beneficiaries.



With financial support from the Prevention of and Fight against Crime Programme of the European Union
European Commission - Directorate-General Home Affairs

The EU logo may be downloaded from the following link;
http://europa.eu/abc/symbols/emblem/download_en.htm

5.2. Financial Management and Invoicing

The financial management of a project co-funded by the Programme must cover the entire estimated the budget and all the costs incurred.

5.2.1. Bank Account

The Banc account specified in the Grant agreement and into which the grant will be paid must be:

1. In the name of the Coordinator organisation (personal accounts are not acceptable under any circumstance);
2. Specific to the project (alternatively, in the case of a general account, the Beneficiary/Coordinator must set up an analytical accounting system allowing both expenditure and revenue connected with the project to be identified);
3. In the country where the Beneficiaries are established or in the place of implementation of the action;
4. Structured in order to make it possible to identify funds paid by the Commission.
5. Identified by the IBAN Code⁷

If the funds paid into this account yield interest or equivalent benefits under the law of the State on whose territory the account is opened, such interest or benefits shall, if generated by pre-financing payments, be recovered by the Commission. The Coordinator shall declare the interest when submitting the request for final payment. This obligation is lifted for public entities.

5.2.2. Accounting system/internal control

The Coordinator organisation must set up an analytical accounting system or an adequate internal system, which makes it possible to identify:

- the sources of project funding;
- project expenditure incurred during the contract period by the beneficiary/Coordinator, its Partners and/or third parties;

All transactions in the contract period relating to actual expenditure/income under the project must be recorded systematically using a numbering system specific to each European project. The entries into the accounting system (general ledger) of the organisation should be kept for all cost and cross referenced to the relevant supporting documents.

The Coordinator organisation must keep these accounting records as well as all proof of expenditure (all the Beneficiaries invoices, receipts, staff contracts etc.) for at least 5 years after the date of the payment of balance.

⁷ The IBAN (International Bank Account Number) is an account number "formatted" in accordance with international standards which is used in particular for cross-border transactions between European countries by the banks.

5.2.3. Value Added Tax (VAT), customs duties and other taxes on goods and services

The Coordinator must ascertain from the competent national authorities which are the provisions, rules and legislation governing taxation in their countries.

VAT cannot be charged to the project unless it is a final charge, i.e. a charge that is not deductible and cannot be recovered by the contracting organisation or the Partners. For VAT, please consult the section of this Guide titled "Non-Eligible" costs.

Declare once again the VAT status of the Beneficiaries in the request for final payment form.

5.2.4. Terms of payment

Payment arrangements and dates will be laid down in the Grant agreement. However, for the information of the Beneficiaries and to allow them to plan their budgets, it can be stated that, for a standard 12-month project grant, financial transfers will typically be made as follows:

- a pre-financing payment of 60% within 45 days of the date of the signature of the Grant agreement by both parties;
- the payment of the balance 90 days after receipt of a formal request (within 3 months of completion of the project) and approval by the Commission of a final report and a final statement of expenditure.

6. AMENDMENTS AND REPORTING OBLIGATIONS

6.1. Amendments to the Grant agreement

Although any Grant agreement should be sufficiently detailed and precise to cover all the events that may occur during its life cycle, there may sometimes be a need to face a new situation, which necessitates an amendment to the Grant agreement. If an amendment to the Grant agreement is required, the Coordinator organisation must submit a written request to the Commission in good time, before it is due to take effect.

Any amendment to the Grant agreement must be the subject of a signed written supplement to the agreement concluded between the parties. No verbal agreement or exchange of e-mails may bind the parties to this effect. Furthermore, the supplementary agreement may not have the purpose or the effect of making changes to the Grant agreement which might call into question the decision awarding the grant or result in unequal treatment of Applicants under the CFP within the framework of which the grant was awarded.

The Coordinator is strongly advised to collect their possible requests for amendments into one request. Proper planning is essential to avoid possible amendments to the Grant agreement which in principle cannot amount to more than one request for amendment for a project of one year duration.

Depending on the case at hand, one of the following practical procedures may be applied: a formal amendment document in contractual form (normal amendment) or an amendment by exchange of letters. Both types of amendments have the same legal effect, but differ as to the procedure and must be signed by authorised person.

Amendment by exchange of Letters is used for the changes of minor nature, with the following procedure: The Coordinator sends to the Commission a letter requesting amendment with clear reference to the Grant agreement and with a date together with the applicable supporting documents. The Commission sends a response by letter to the authorised signatory rejecting or accepting the amendment. If the request for amendment is accepted, these two letters together constitute an amendment by exchange of letters.

A normal amendment constitutes a heavier procedure and is therefore used in exceptional cases. The Coordinator sends to the Commission a letter requesting amendment with clear reference to the Grant agreement and with a date together with the applicable supporting documents. If the amendment is accepted by the Commission an amendment to the Grant agreement (two originals) are prepared and sent to back to the Coordinator, who has to return the two originals of the agreement amendment, duly signed by the authorised signatory within twenty calendar days from the receipt of the documents.

The table on the next page provides some examples of the changes that require an amendment to the Grant agreement and the two applicable procedures.

#	Nature of modification	Normal amendment	Amendment by exchange of letters	Documents to be submitted along with the request for an amendment
1	Change of the mailing address / change of contact person		x	Letter signed by the authorised signatory indicating the former and appointing the new address/contact person
2	Change of bank account		x	Letter signed by the authorised signatory and new Financial Identification form
3	Change of name of Coordinator		x	Letter signed by the authorised signatory and new Legal Entity Form together with the supporting documents showing the new name.
4	Change of the authorised signatory of the Coordinator organisation		x	Copy of the decision accompanied by the supporting documents
5	Change of Co-beneficiary redistribution of tasks	x		Letter signed by the authorised signatory- justifying and explaining the need for change - Original(s) Mandates, duly completed and signed by the new Partner(s) -Original Partnership declaration(s) duly completed and signed by the new Partner(s) - Legal Entity Form - Updated Annex. I and Annex II
6	Extension of the project duration	x		Letter signed by the authorised signatory justifying the need for extension - Updated Timetable - Updated Annex. I. (if required)
7	Modification of Annex. II requiring transfer(s) between headings exceeding 10% of budget heading concerned (cf. Art. I.4.4 Grant agreement)		x	Letter signed by the authorised signatory justifying and explaining the need for modification explaining in details the proposed changes -Updated Annex. II
8	Inclusion of new items in Annex. II or change in units of agreed ones (if transfers between headings do not exceed 10%)		x	Letter signed by the authorised signatory justifying and explaining the need - Updated Annex. II - Updated Annex I (if required)

An amendment request does not presuppose the acceptance by the Commission. All amendment requests are examined in the light of time efficiency and added value for the projects outcome.

6.1.1. Changes of staff

Any changes in the list of persons and of positions planned in the staff costs must be notified in writing to the Commission. Depending on the importance of the changes, the Commission will decide on the need for an amendment and which procedure to apply. In addition to these examples, please refer to the Grant agreement for the conditions under which an adjustment of Annex. II is not subject to an amendment. The Beneficiary/Coordinator shall inform the Commission of any changes in its contact details necessary for good administration of the Grant agreement.

Request for amendments less than two months prior to the end date of the project will not be accepted.

6.2. What to submit when the project has ended

The conditions regarding the reporting obligation are included as Annex III of the Grant agreement. Payment of the balance and the final calculation of the grant shall be made after the checking and acceptance of the technical implementing report, the Cost Claim and supporting documents listed in Annex III.

In order to ensure that the results of the projects are presented in a comparable manner, the Commission provides **templates for the reporting documents** (except for the bank statement of the amount of interest earned on pre-financing). These templates are available on the Programme's website.

6.3. Technical Implementation Report, Cost Claim for Final Payment and Other documents

Unless otherwise stated in the Grant agreement the following documents must be submitted **within three months** following the end date of the action as specified in the Grant agreement.

1. **Technical Implementation Report** (signed paper version and electronic version)
2. **Cost Claim** (signed paper version and electronic version)
3. A **summary** of maximum two pages in English (Word document) summarising the objectives, the target groups, the activities (what and where) and the achievements of the project
4. All the **deliverables** produced within the framework of the project. **Such as reports, surveys, CD-ROMs, DVDs, agendas etc.** (paper and electronic version)
5. An external audit of the accounts produced by an approved auditor if requested for in the Grant agreement

The **Technical Implementation Report** must be:

- precise, correctly completed using the existing template;
- all questions must be answered;
- duly signed and dated by the authorised signatory.

The **Cost Claim** for Final Payment must be:

- balanced correctly completed using the existing template, and presented in a consolidated form, downloaded from the website;
- duly signed and dated by the authorised signatory;
- show the amount of interest earned on pre-payments (does not apply to public bodies);
- the supporting documents must be complete (if requested to be submitted by the Commission).

6.3.1. Analysis of the Cost Claim for Final Payment

In order to allow a proper analysis of the Cost Claim, the Commission may require the supporting documents, either partially or totally (invoices, staff pay slips, proofs of payment etc.).

These supporting documents must then be sent within 30 calendar days after the receipt of the request from the Commission services. It must be noted that, when the Commission requires such documents, the normal period of 90 days for approval of the Technical Implementation Report and Cost Claim for payment is suspended. As regards the supporting documents that might be asked to be submitted, the following conditions should apply:

Supporting documents may only be submitted as copies. Only invoices relating to the period covered in Article I.2 of the Grant agreement are accepted. If an invoice is dated after this period, the Coordinator must prove that the delivery of the service took place during the period covered by the activity.

This facility can only be used for certain supplies, translations and publications costs, whereas staff costs, travel and subsistence expenses, depreciation of equipment must have been incurred during the activity period.

The Commission reserves the right to suspend the normal period of 90 days for approval of the Technical Implementation Report and Cost Claim for payment, if these and other documents (summary, deliverables, audit report etc.) are not correct or missing. The countdown resumes when the Commission has received the requested information.

The Commission also reserves the right to suspend or reduce the payment of any outstanding balance, or to require refunding of the pre-financing, if the form and/or content of the Technical Implementation and the Cost Claim or any other documents requested do not conform to the rules and the Grant agreement.

In particular, payment of non-eligible expenses or undue VAT or other taxes will be refused. Also, transfers of amounts exceeding 10% from a budget heading to another and inclusion of new cost items without prior consent of the Commission will not be accepted.

Once the Technical Implementation report, Cost Claim for Final Payment and other requested documents have been verified, the Commission will issue the corresponding final payment order or a recovery order to recover funds undue from the Coordinator.

Transfers of amounts exceeding 10% from a budget heading to another and inclusion of new cost items without prior consent of the Commission will not be accepted.

6.3.2. Audit report

An external audit of the accounts produced by an approved auditor or in case of public bodies, by a competent and independent public entity must be attached to the request for final payment, in case the amount of the EU grant for an action stated in the Grant agreement is 750.000 EUR or more. The audit report shall certify that the costs declared by the beneficiary in the financial statements on which the request for payment is based are real, accurately recorded and eligible in accordance with the Grant agreement.

6.3.3. Supporting documents for Staff costs

- Table breaking down staff names, separation of time, employee and employment conditions- the calculation in the table should correspond to the expenditure in the Cost Claim;
- A copy of the employment contract for each project staff member indicating duties, working hours, status of employment (full or part time) and salary;
- Time sheets, indicating working hours and activity/tasks performed, signed and dated by employee and employer;
- A copy of the salary slips or payrolls of the persons for the months they worked on the project;
- In case of overtime proof of payment of extra working hours;
- A copy of the document proving employment tax and social contribution in addition to the gross amount salary slips;

- A copy of the secondment decision signed by the head of relevant Financial Department (CEFO) stating the name and function of the seconded permanent employee and the name, function and rate of the person employed to replace the seconded person;
- Proof of payment through bank account of the salaries the tax and social contribution and the overtime extra working hours.

Timesheets

The timesheets should be signed by the project staff member who performed the work, certified by his/her hierarchical supervisor and the person responsible for the implementation of the project activity for which the work input by the project staff member was required (if applicable).

Time-sheets must meet at least the basic requirements indicated below:

- Full name of the organisation/service concerned
- Full name and signature of the project staff member concerned
- Full name and signature of hierarchical superior of the project staff member
- Title of ISEC project as indicated in the Grant agreement
- Project reference number
- Time period concerned
- The activity of the project which required the work input
- Number of hours claimed on the project. **It must be possible to verify all hours claimed in a reliable manner.**

6.3.4. Supporting documents for Travel expenses

Documents to be provided:

- a copy of the invoice for flight or rail tickets stating name of passenger, date of travel and itinerary; proof of payment;
- a copy of flight or rail tickets, including boarding passes;
- travel expenses by private car: a copy of the reimbursement claim made to the Applicant organisation/Co-beneficiary, up to the cost of the first-class rail fare. The Applicant is asked to indicate the equivalent rail fare for this journey;
- proof of payment or of reimbursement to the participant, if the ticket was purchased directly by him (payment through bank account, unless the Commission has authorised other forms of payment);
- a copy of the attendance list (dated and signed).

6.3.5. Supporting documents for Subsistence expenses

The daily allowance includes all costs (hotel, meals, local transport, taxis etc.) and must be within the limit set by the Coordinator organisation; moreover, it must not exceed the amount indicated in the table (section 4.5.2.Heading B). Costs are reimbursed on the bases of actual costs or on justified cases on per diems.

Documents to be provided:

- the attendance list of the meeting held, signed by all participants;
- invoices (with name of the person, date of stay, cost per night, excluding telephone and minibar expenses, if hotel invoice);
- invoices (with number of meals, if restaurant);
- all dated receipts for local travel (taxi, train, bus), parking etc.;
- proof of payment or reimbursement in every case (payment through bank account).

6.3.6. Supporting documents for Equipment expenses:

- invoice;
- apply the depreciation rate (generally three years for all equipment, or the rate used by your organisation, in this case, a copy of the organisation/national rule must be attached).The date of purchase determines the eligible period of depreciation;
- copy of proof of payment(s);
- the fixed asset register can be requested in order to prove that the equipment has been put in use.

6.3.7. Supporting documents for Subcontracts including consultants expenses

- relevant rules on public procurement including the decisions and reports
- the offers
- the contract which must include:
 - Information about the service provided including the terms of reference
 - Dates on which the contract began and ended;
 - Price (breakdown and description of the costs);
 - Timetable;
 - Payment arrangements (one or more advance payments, staggered payments, etc.);
- copy of proof of payment(s).

External staff (interpreters and speakers):

- a copy of the contract or invoice indicating task, date and hours, rates and amount to be paid;
- proof of payment: bank transfer.

6.3.8. Supporting documents for all Other expenses

- copy of invoices;
- copy of proof of payment(s).

Translation: always specify target language(s) and length of the text translated (words/ lines or pages) in the invoice. Interpreters: number of interpreters, languages covered, duration, rate per day/or hour.

The list of supporting documents listed above is not exclusive

6.3.9. Indirect eligible costs - Overheads

You will not be required to justify the total amount, but bear in mind that the type of costs covered through overheads (general administrative costs) cannot be claimed under any other heading. Indicate the percentage agreed in the contract and apply it to the total eligible costs.