

**FINANCIAL GUIDELINES FOR APPLICANTS
ACTION GRANTS**

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The purpose of this document is to enable applicants to prepare their grant applications.
Please be sure to read these guidelines carefully before replying to the current call for proposals.

MAIN FINANCIAL AND MANAGEMENT RULES

Disclaimer: this document provides the applicants of action grants with a quick summary of the main legal and financial rules contained in the Financial Regulation applicable to the general budget of the Union (FR)¹. The information given is not exhaustive and applicants are therefore asked to carefully read the call for proposals, the model grant agreement published with this call and, in case of selection, the grant agreement sent to them, as it will constitute the legal basis for the grant.

1 GENERAL PRINCIPLES

Grants are subject to the principles laid down in the Financial Regulation, in particular the principles of co-financing, prohibition of double financing and non-profit.

Co-financing principle

Grants shall involve co-financing. Union grants may not finance the entire cost of the action to be subsidised. Therefore, grants cover only a percentage of the eligible costs. Co-financing may be provided in the form of the beneficiary's own resources, income generated by the action or financial contributions from third parties (public or private)².

Non cumulative award³

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

Under no circumstances shall the same costs be financed twice by the Union budget. To ensure this, applicants shall indicate in the grant application the sources and amounts of Union funding received or applied for the same action or part of the action or for the applicant's functioning during the same financial year, as well as any other funding received or applied for the same action⁴.

No-profit principle

The EU grant may not have the purpose or effect of producing a profit for the beneficiary.

Profit is defined as a surplus of the receipts over the eligible costs incurred by the beneficiary, when the request is made for payment of the balance. If this calculation results in a profit for the beneficiaries, the Commission will reduce the final amount of the grant proportionally to its contribution, by applying the percentage of its co-financing to the profit generated.

The receipts referred to above shall be limited to the Union grant and the revenue generated by the action. The verification of the no-profit principle does not apply for:

- grants taking the form of financing not linked to costs;

¹ Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012

² Article 190 FR

³ Article 191 FR

⁴ Article 196(1)(f) FR

- beneficiaries or affiliated entities which are a non-profit organisation;
- low value grants, i.e. ≤ EUR 60 000.

2 DEFINITIONS

Applicant/s - Beneficiary/ies:

"Applicants" are organisations, which submit a project proposal; "beneficiaries" are entities, which sign the grant agreement with the Commission. They are actively involved in the implementation of the action and are financially engaged, be it by hiring staff or incurring other costs or by providing a direct financial contribution.

The text of the call will specify, *inter alia*, the eligibility criteria for applicants, if proposals can be submitted by a single applicant (if selected, a "*mono-beneficiary agreement*" will be signed) or by a group of several applicants (consortium) (if selected, a "*multi-beneficiary agreement*" will be signed). The grant agreement model(s) is(are) published with the call text and provides details on the specific obligations of the beneficiary or, in the case of a consortium, of the coordinator and the other beneficiaries.

Where proposals are submitted by several applicants, one applicant must take the role of lead-applicant and is called the "*coordinator*". The other organisations involved in the application are called "*co-applicants*" and "*other beneficiaries*" in the grant agreement. The coordinator is responsible for submitting the proposal and signing the grant agreement after having received all the required powers of attorney from the other beneficiaries⁵. Since the coordinator and other beneficiaries will share the financial responsibility, the financial capacity of the coordinator's and of each co-applicant in receipt of an amount of EU grant above or equal to 60.000 EUR⁶ will be assessed against its share in the action's budget.

The grant agreement will detail the specific obligations of the beneficiary and, where appropriate, of the coordinator and the other beneficiaries.

For projects led by a consortium, the lead applicant and co-applicants shall agree – preferably in writing – upon appropriate internal arrangements, consistent with the provisions of the grant agreement, for the proper implementation of the action.

References to the applicant or to the beneficiary in this document include co-applicants where applications are submitted by a group of applicants and the coordinator and other beneficiaries in the case of multi-beneficiary grant agreements.

Affiliated entities⁷

Affiliated entities are legal entities, which have a link with the beneficiary. On that basis, they may incur eligible costs for the action covered by the grant if they are legal entities satisfying the eligibility and non-exclusion criteria of the call and have a link with a beneficiary: notably a legal or capital link, which is neither limited to the action nor established for the sole purpose of its implementation⁸. This link must be proven by supporting documents such as the statutory list of members included in reports approved by governing bodies, the list of

⁵ Please refer to the grant agreement model for more information on the responsibilities of the coordinator and other beneficiaries

⁶ Article 196 1.c) FR

⁷ Article 187 FR

⁸ Examples: member organisations of European social partner organisations, branches of international NGOs.

controlled companies in audited consolidated accounts, the balance sheet or the deeds of establishment proving ownership or partnership.

The following conditions must also be fulfilled:

- the affiliated entities concerned are identified in the grant agreement,
- the entities concerned abide by the rules applicable to the beneficiary under the grant agreement concerning eligibility of costs and rights of checks and audits.

Contrary to co-beneficiaries, affiliated entities are not signatories to the Grant Agreement and are, therefore, not financially liable in case of recovery of funds. The beneficiary to which they are linked is financially liable for them. Consequently, the Commission does not test the financial capacity of affiliated entities at time of application.

The call document published for each call for proposals will indicate whether affiliated entities may take part in that particular call or not.

Associate organisations

Other organisations may only participate in the action as associate organisations where this clearly serves the aim of the action, on a no-cost basis. These organisations will not be a party of the grant agreement concluded with the Commission. Their role shall be described in Annex 1.

Third parties (other donors)

Other entities outside beneficiaries, affiliated entities and associate organisations are considered as third parties. Third parties can provide a financial contribution to the implementation of the action if these are specifically assigned by the third party to the financing of the eligible reimbursable costs of the action. Such third parties are not involved in the implementation of the action.

3 RULES RELATED TO THE REQUESTED GRANTS

- The rules on co-financing rates can be found in the text of the call for proposals.
- The grant may not cover ineligible costs (see point 4.2.4).
- Where applicable according to the text of the call for proposals:
 - Co-applicants must provide a letter of mandate, authorising the coordinator to submit the proposal and, if the proposal is accepted for funding, to sign the grant agreement with the Commission on its behalf. In addition to the information provided in the application form, co-applicants must also provide a signed letter of commitment explaining the nature of their involvement in the implementation of the action – the way they are financially engaged should be detailed in the project budget.
 - Affiliated entities must provide a signed letter of commitment, explaining the nature of their involvement in the implementation of the action. They must also provide a document demonstrating their legal or capital link with the parent organisation (lead applicant or co-applicant). No letter of mandate is required.

- Associate organisations must provide a signed letter of commitment, explaining the nature of their involvement in the action or any other type of support to it. No letter of mandate is required.
- Third parties (i.e. other donors) that only make a financial contribution to the action should provide a signed letter of commitment stating the amount of their contribution.
- Financial support to third parties (i.e. cascading grants) ⁹: If the implementation of the action requires financial support to be given to third parties, the call can authorise the beneficiary to do so, provided the amount does not exceed EUR 60 000 per third party unless the financial support is the primary aim of the action, and on condition that the types of activity that may receive such support, the criteria for determining the exact amount of the financial support, the categories of persons which may receive financial support and the criteria for giving the financial support are clearly defined in the description of the action. The text of the call will specify if financial support to third parties is accepted.
- The beneficiary shall be responsible for carrying out the action in accordance with the terms and conditions of the grant agreement.

4 THE ESTIMATED BUDGET OF THE ACTION

4.1 The budget must be detailed and balanced

Grant applications must include a detailed estimated budget presented in euros (see application form). Applicants established in countries outside the Euro zone must use the conversion rates published in the C series of the Official Journal of the European Union (OJ) available at <http://www.ecb.europa.eu/stats/exchange/eurofxref/html/index.en.html>.

If no daily euro exchange rate is published in the *Official Journal of the European Union* for the currency in question, conversion must be made at the average of the monthly accounting rates established by the Commission and published on its website (http://ec.europa.eu/budget/contracts_grants/info_contracts/inforeuro/inforeuro_en.cfm).

Applicants should be aware that they fully carry the exchange rate risk.

The budget estimate must be properly balanced: the two totals (income and expenditure) must be the same, since the available income (including the grant requested from the Commission) will have to finance the planned expenditure¹⁰. Please make sure that all the items related to the implementation of the action are included and not just the items for which financing is requested.

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

- the beneficiary's own resources (for example, staff costs, ...);
- income generated by the action or work programme;
- financial contributions from third parties.

⁹ Article 204 FR

¹⁰ Art. 196(1)(e) FR

Contributions in kind (i.e. non financial resources made available free of charge by third parties to the beneficiaries) are not accepted for the co-financing of the eligible costs.

4.2 Expenditure – eligible costs

Expenditure must include the estimated costs exclusively for the implementation of the action.

4.2.1 General criteria for eligibility of costs

In order to be eligible for EU funding, eligible costs must meet the following criteria¹¹:

- a) **be incurred by the beneficiary during the duration of the action**, with the exception of costs relating to final reports and audit certificates;
- b) **be indicated in the estimated overall budget of the action** attached to the grant agreement;
- c) **be necessary for the implementation of the action** which is the subject of the grant;
- d) **be identifiable and verifiable**, in particular being recorded in the accounting records of the beneficiary and determined according to the applicable accounting standards of the country where the beneficiary is/are established and according to the usual cost-accounting practices of the beneficiary;
- e) **comply with the requirements of applicable tax and social legislation**;
- f) **be reasonable, justified and comply with the principle of sound financial management**, in particular regarding economy and efficiency.

If applicable: the same criteria apply to costs incurred by the affiliated entities. Costs incurred by entities affiliated to a beneficiary will be eligible provided:

the concerned entities are identified in the grant agreement

they abide by the rules applicable to the beneficiary under the grant agreement with regard to eligibility of costs and rights of audits by the Commission, the European Anti-Fraud Office and the Court of Auditors..

Value added tax (VAT) is considered as eligible¹² where it is not recoverable under the applicable national VAT legislation and is paid by a beneficiary other than a non-taxable person as defined in the first subparagraph of Article 13(1) of Council Directive 2006/112/EC¹³ of 28 November 2006 on the common system of value added tax.

If VAT is not eligible in view of the nature of all or part of the activities funded by a specific call for proposals, it will be clearly announced in the text of the call.

The successful applicant/s must take care to avoid any unnecessary or unnecessarily high expenditure.

¹¹ Art. 186 FR

¹² Art.186 (4)(c) FR

¹³ OJ L 347, 11.12.2006, p.1

The beneficiary's internal accounting and 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.

Documentation justifying costs must be kept by the beneficiary for **five years** following the Commission's final payment (three years for low value grants).

If the call text allows expenditure eligibility before the grant agreement's signature in duly justified cases, financing incurred before the grant application was submitted is not eligible. Please refer to Section 3.1 of the Call text.

Eligible costs may be direct or indirect

4.2.2 Eligible direct costs

The eligible direct costs for the action are those costs which, provided that they satisfy the criteria of eligibility set out above, are identifiable as specific costs directly linked to the performance of the action and which can therefore be attributed to it directly.

Extra costs associated with the participation of people with disabilities are also eligible. These costs may be required to cover the use, for example, of special means of transport, personal assistants or sign language interpreters.

In particular, the following categories of direct costs may be considered eligible:

4.2.2.1 Staff costs (Heading 1 of the budget form)

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

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

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

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

Conversely, the cost of any work to be performed by external experts must not be included in staff costs but under services (see Heading 3).

The salary costs must be actual and should not exceed the rates corresponding to the beneficiary's usual policy on remuneration.

Should your proposal be financed by the Commission, only the real costs (i.e. actual salaries paid) will be considered eligible costs. For personnel costs to count as eligible direct costs there must be a real and verifiable transfer of funds from the organisation and the assignment of the staff in question must be genuine, necessary and reasonable in relation to the activity being subsidised and to the duration of the action.

The costs of personnel of national administrations may be considered as eligible to the extent that they relate to the cost of activities which are additional and which the relevant public authority would not carry out if the project concerned was not undertaken.

Please fill in the section reserved for staff costs in the budget estimate (see application form) as follows:

- **Column "Profile/Category of personnel"** – indicate the profile or category of the staff according to their role in the project (Coordinator, Project manager, etc.) and the number of persons in each category. The names of individuals **are not required and should not be indicated**.
- **Column "Name of the organisation"** – indicate the name of the lead applicant, co-applicant or, where applicable, the name of the affiliated entity.
- **Column "Types of employment (permanent/temporary) and work patterns (full-time/part-time)"** – indicate how many of each type.
- **Column "Indicative daily salary cost"** – the indicative daily rate for each category of staff should be determined as follows:

$$\frac{\text{Gross actual salaries} + \text{social security charges}^{14} + \text{statutory costs}}{\text{Total working days/ year}}$$

The determination of the working days should be made respecting the standard working time either under national laws, collective agreements or under the organisations' normal accounting practice. An example for determining the total working days per year could be as follows (according to the appropriate legislation):

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

If necessary, homogeneous sub-categories of profiles (e.g. Senior Project officer/ Junior Project officer) can be used as necessary so that the indicative daily salary cost is as representative of that particular sub-category as possible.

¹⁴ Including employer's charges

- Column "number of days" - the number of days of work to be performed on the project per category or sub-category of personnel or per person as applicable.

The actual time spent on the action must be recorded on a regular basis using timesheets or an equivalent time registration system established and certified by the employer. Timesheets must be dated and signed by the individual concerned and validated by the employer. It is recommended to adopt a single timesheet encompassing the overall time worked by each staff member (not just the time worked by the employee on the particular EU supported action).

Timesheets should not be sent to the Commission, except if specifically requested. For instance, when submitting the request for final payment, the beneficiary might be requested to provide pay slips and timesheets justifying the actual staff costs declared, as well as the basis for the calculation of daily rates and workable days.

4.2.2.2 *Travel, accommodation and subsistence allowances (Heading 2 of the budget form)*

Costs of travel and related subsistence allowances are eligible provided that they are in line with the beneficiary's usual practices in force at the time of application. In the absence of usual practices for travel costs, these costs should not exceed the scales approved annually by the Commission.

These Commission rates are listed hereafter (in euros, per calendar day):

Please note that this is a general list; applicants must check each call for proposals to find out the eligible countries for each specific call.

<i>Destinations</i>		<i>DSA in EUR</i>	<i>Hotel price in EUR</i>	<i>Destinations</i>		<i>DSA in EUR</i>	<i>Hotel price in EUR</i>
AL	Albania	50,00	160,00	LI	Liechtenstein	80,00	95,00
AT	Austria	102,00	132,00	LT	Lithuania	69,00	117,00
BA	Bosnia-Herzegovina	65,00	135,00	LU	Luxembourg	98,00	148,00
BE	Belgium	102,00	148,00	LV	Latvia	73,00	116,00
BG	Bulgaria	57,00	135,00	ME	Montenegro	60,00	145,00
CH	Switzerland	80,00	140,00	MK	North Macedonia	50,00	160,00
CY	Cyprus	88,00	140,00	MT	Malta	88,00	138,00
CZ	Czech Republic	70,00	124,00	NL	The Netherlands	103,00	166,00
DE	Germany	97,00	128,00	NO	Norway	80,00	140,00
DK	Denmark	124,00	173,00	PL	Poland	67,00	116,00
EE	Estonia	80,00	105,00	PT	Portugal	83,00	101,00
EL	Greece	82,00	112,00	RO	Romania	62,00	136,00
ES	Spain	88,00	128,00	RS	Serbia	60,00	145,00
FI	Finland	113,00	142,00	SE	Sweden	117,00	187,00
FR	France	102,00	180,00	SI	Slovenia	84,00	117,00
HR	Croatia	75,00	110,00	SK	Slovak Republic	74,00	100,00
HU	Hungary	64,00	120,00	TR	Turkey	55,00	165,00
IE	Ireland	108,00	159,00	UK	United Kingdom	125,00	209,00
IS	Iceland	85,00	160,00	XK	Kosovo (under UNSCR 1244)	60,00	145,00
IT	Italy	98,00	148,00				

Heading 2 may also include expenses for participants from organisations other than the beneficiaries or affiliated entities where applicable (e.g. for attendance of a conference).

Attendance lists of all meetings that take place in the context of the action must be established and signed by all participants. These lists must be provided to the Commission if so requested.

Journeys must be carried out by the most direct and economic route. Economy class fares will be used as the benchmark for analysing air travel costs. Air travel is acceptable only for distances above 400 km, i.e. return flight above 800 km. For other modes of transport, the benchmark is the first-class rail fare. Car journeys: equivalent of corresponding first-class train ticket.

The *Daily subsistence allowances (DSA)* are paid in addition to costs for accommodation as a flat-rate amount and are considered to cover breakfast and the two main meals, local transport, the cost of telecommunications and all other sundries. Daily subsistence allowances are to be calculated as follows according to the length of the mission:

- 6 hours or less: 20% of the daily allowance and any transport costs on the basis of supporting documents, up to EUR 0.22/km if a private car is used or the first-class rail fare if the journey is by train
- more than 6 hours but not more than 12 hours: 0.5 DSA;
- more than 12 hours but not more than 24 hours: 1 DSA;
- more than 24 hours but not more than 36 hours: 1.5 DSA;
- more than 36 hours but not more than 48 hours: 2 DSA;
- more than 48 hours but not more than 60 hours: 2.5 DSA;
- each successive 12-hour period: 0.5 DSA.

Please note that the Commission and the other European Institutions cover the travel and subsistence costs of their own officials when they participate in an event organised by the beneficiary/ies and these should therefore not be included in the budget estimate and will in any case considered as not eligible.

If catering services are provided by the organisers, the DSAs directly paid to participants must be reduced accordingly. In such cases, the daily allowance would be reduced by 25% for each meal provided, and by 15% for breakfast. NB.: Where applicable, catering costs should be mentioned under Heading 3, Costs of Services, subheading Other Services.

4.2.2.3 Costs of services (Heading 3 of the budget form)

The implementation of a project may require the buying of goods or services in order to carry out specialised tasks that beneficiaries cannot do themselves (i.e. translations, production of documents, web site creation, informatics support, accountancy, catering, etc.). This does not involve externalisation of parts of the action directly related to the main objectives of the action. The related contracts are specified as "Implementation contracts" in Article II.10 of the grant agreement.

The beneficiary should have the operational capacity to carry out the activities related to the main objectives of the proposed action. Nevertheless, if the personnel does not have all the skills required, where justified and necessary, specific tasks that are part of the action (except the core tasks defined in the call document) may be executed by another person or organisation by means of a contract between one or more of the beneficiaries and a subcontractor. This type of procurement is specified as "subcontracting of tasks forming part of the action" in Article II.11 of the grant agreement.

Implementing contracts and subcontracting between beneficiaries (and if applicable, between beneficiaries and affiliated entities) is not allowed.

Subcontracting project core tasks such as project management or coordination is not allowed.

The estimated costs relating to any implementing contracts and any subcontracting should be indicated in the appropriate sub-heading in the estimated budget and, if the proposed action is selected to receive an EU grant, the award of such contracts will be subject to the procedures indicated below.

Information, dissemination, reproduction and publications costs can be taken into account provided that they are directly related to the action. Please give, for each publication and/or other materials, a description, an estimate of the number of pages and copies foreseen, the frequency and language of publication, an indication of the production costs per copy, as well as an estimate of the distribution costs where appropriate.

Costs incurred for the production of communication material, including notice boards and websites, not mentioning that the Beneficiary has received funding from the relevant funding programme, may be considered as ineligible by the Commission.

Translation costs must include the following details: the number of languages, the number of pages to be translated and the rate applied per page.

Interpretation: the different components must be specified. In particular, the number of languages, the number of interpreters, the number of days and the daily rates must be specified. Interpreters should be hired locally. For their travel and subsistence expenses to be covered by the grant, it must be impossible to hire them locally and it must be explained why this is so.

Specific Evaluation: if the call or the action proposed requires some form of evaluation, monitoring and evaluation methods must be developed, as well as tools to assess, on an on-going basis, the progress of the action in relation to the objectives defined at the beginning and the results. The cost of such work will be regarded as eligible expenditure, either under Heading 1 Staff costs if the work is done internally or under Heading 3 Costs of services, Specific Evaluation if done by an external expert.

External Expertise: this heading should include costs relating to:

- i) implementing service contracts not covered under the previous sub-headings;
- ii) costs relating to the subcontracting of tasks forming part of the action.

With regard to subcontracting, in the SWIM application form there is a specific question: "*Will you subcontract any task related to the action?*" If your reply is yes, you must clearly specify in the description of the action the tasks that will be subcontracted and why this is necessary with regard to the nature of the action and its implementation.

Main procurement rules for the award of implementing contracts and subcontracting

The Financial Regulation lays down the principles that should govern the conclusion of external contracts necessary to implement the action: the beneficiary may award the contract in accordance with its usual purchasing practices provided that the contract is awarded to the tender offering **best value for money, i.e. the best price-quality ratio, or, as appropriate,**

to the tender offering the lowest price. In doing so, the beneficiary shall take care to avoid any conflict of interests¹⁵.

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

The beneficiary shall also ensure that the conditions applicable to itself under the articles of the General Conditions to the Grant Agreement related to liability, conflict of interests, confidentiality, ownership and use of results (including intellectual and industrial property rights), checks, audits and evaluation are also applicable to the contractors.

The beneficiary remains solely responsible for carrying out the action and for compliance with the Agreement. The beneficiary must undertake the necessary arrangements to ensure that the contractors and subcontractors waive all rights in respect of the Commission under the agreement.

Within the respect of these principles, the beneficiary may organise the award of contracts according to their usual practices.

Contracts and Sub-contracts entered into by a "public" beneficiary, i.e. a "contracting authority" within the meaning of EU Directives on public procurement procedures¹⁶ must be awarded in accordance with the applicable national rules on public procurement.

Where the value of the procurement contract to be awarded exceeds EUR 60 000, the Financial Regulation allows¹⁷ the Authorising Officer to request beneficiaries to apply specific rules of procedure which are based on the Financial Regulation and determined with due regard to the principles of proportionality and simplification taking account of the estimated value of the contracts concerned, the relative size of the Union contribution in relation to the total cost of the action and the management risk.

If specific conditions are imposed, these will be indicated in the text of the call document for each specific call and will be considered conditions for the eligibility of costs. They will, therefore be inserted in the grant agreement (under "Other special conditions"). At the time of the final payment the respect of the rules may be checked in order to guarantee the eligibility of costs.

Additional rules concerning subcontracting of tasks forming part of the action:

- a) Subcontracting may not cover core tasks of the action such as project management or coordination;
- b) Recourse to the award of subcontracts must be justified in relation to the nature of the action and what is necessary for its implementation;

¹⁵ Article 205 (1) FR

¹⁶ Directives 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC and 2014/25/EU of the European Parliament and of the Council of 26 February 2014 on procurement by entities operating in the water, energy, transport and postal services sectors and repealing Directive 2004/17/EC

¹⁷ Article 205 (2) FR (2)

- c) The tasks to be subcontracted must be set out in the description of the action and the corresponding estimated costs must be set out in detail in the budget estimate;
- d) If not foreseen in the initial proposal (and subsequently in Annex I to the grant agreement), any recourse to subcontracting while the action is underway shall be communicated by the beneficiary in writing and approved by the Commission. The Commission may grant approval:
 - i) before any recourse to subcontracting, if the beneficiary requests an amendment as provided for in the relevant Article of the grant agreement; or
 - ii) after recourse to subcontracting if the subcontracting:
 - is specifically justified in the final technical report; and
 - does not entail changes to the Agreement which would call into question the decision awarding the grant or be contrary to the equal treatment of applicants;

NB.: Since a negative opinion by the Commission with regard to the criteria indicated in ii) above would entail the related costs being declared ineligible, it is strongly recommended to seek prior written approval of the Commission before recourse to any subcontracting not foreseen in Annex I to grant agreement.

- e) The beneficiary must undertake to ensure that the terms, mentioned above, applicable to itself under the agreement are also applicable to the subcontractor.
- f) The beneficiary shall ensure that the conditions applicable to itself under the relevant article of the Grant Agreement regarding visibility of Union funding are also applicable to subcontractors.

The coordinator shall not subcontract any part of its coordinator's tasks (see Article II.2.3 of the General Conditions) to the other beneficiaries (in the case of multi-beneficiary grant agreements) or to any affiliated entity, associated organisation, donor or any other third party.

4.2.2.4 Administration costs (Heading 4 of the budget form)

Depreciation for purchase of equipment¹⁸: the purchase cost of equipment or other assets (new or second-hand) is eligible provided that it is written off in accordance with the international accounting standards and the beneficiary's usual accounting practices and has been purchased in accordance with the procurement rules indicated above if the purchase occurred within the implementation period.

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

Only the portion of the equipment's, depreciation, rental or lease costs corresponding to the period of eligibility for EU funding covered by the grant agreement and the rate of actual use for the purposes of the action may be taken into account by the Commission.

Administration costs also include the specific sub-headings: Rental of meeting rooms (coffee breaks included); Rental of interpretation booths; Costs for external audits required by the call or grant agreement (see section 13 below); Financial costs such as those relating to any bank guarantee required under the terms of the specific call or grant agreement (see section 8 below) and other administrative costs such as costs for consumables and supplies directly assigned to the action and purchased according to the procurement rules.

¹⁸ Article 186(4)(d) FR

4.2.3 Eligible indirect costs – Overheads (Heading 5 of the budget form)

Indirect costs are costs that cannot be identified as specific costs directly linked to the project but are necessary to run, manage and administrate the beneficiary's organisation. They are limited to a flat-rate of 7% of the total eligible direct costs for the action. These can include maintenance, stationery, photocopying, mailing postage, telephone, internet and fax costs, heating, electricity or other forms of energy, water, office furniture, insurance and any other expenditure necessary for the successful completion of the project. Postage costs are considered as overhead costs and cannot be accepted under the headings "publications" or "administration".

If the accepted budget includes a provision for flat-rate funding in respect of indirect costs, such costs do not need to be supported by accounting documents.

Indirect costs are not eligible for an action where the beneficiary already receives an operating grant from the EU or Euratom budget during the period covered by the operating grant, unless they can demonstrate that the operating grant does not cover any costs of the action.

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

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

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

4.2.4 Ineligible costs

The following costs are ineligible and therefore not accepted:

- return on capital and dividends paid by a beneficiary;
- debt and debt service charges;
- provisions for losses or debts;
- interest owed;
- doubtful debts;
- exchange losses;
- costs of transfers from the Commission charged by the bank of a beneficiary;
- costs declared by the beneficiary in the framework of another action receiving a grant financed from the Union budget (including grants awarded by a Member State and financed from the Union budget and grants awarded by other bodies than the Commission for the purpose of implementing the Union budget); in particular, indirect costs shall not be eligible under a specific grant for an action awarded to the beneficiary when it receives an

operating grant financed from the Union or Euratom budget for the period covered by the operating grant, unless they can demonstrate that the operating grant does not cover any costs of the action;

- contributions in kind from third parties¹⁹: these are non financial resources made available free of charge and thus not invoiced, (voluntary work, equipment or premises made available free of charge);
- excessive or reckless expenditure;
- deductible VAT. VAT²⁰ will be ineligible when the activities to be supported through the grant are taxed activities/exempt activities with right of deduction or activities engaged in by bodies governed by public law acting as a public authority of a Member State (i.e. activities resulting from the exercise of sovereign powers or prerogatives exercised by Member States under the special legal regime applicable to them in line with Article 13(1) of Council Directive 2006/112/EC²¹: e.g. police, justice, definition and enforcement of public policies, etc.).

Taxes for which the beneficiary is liable in its capacity as a business entity (e.g. IRAP in Italy, Gewerbesteuer in Germany). Especially when the tax itself is not a part of the salary or the payroll for staff assigned to the action, or other legal costs included in the remuneration. That kind of tax is actually payable by the entity or by the person subject to its productive activity in general. Therefore, it is not a necessary cost for the implementation of the action and is not considered as eligible

- Costs incurred by a third party to the Grant Agreement

4.3 Income

Total income must be identical to total expenditure. The income side of the budget must show:

- The beneficiary's contribution: the direct financial contribution from the applicant's own resources (i.e. an effective expenditure for which a financial flow can be traced in the accounts such as staff costs, equipment costs, ...);
- Any financial contributions²² given by third parties to a beneficiary or to an affiliated entity, if they are specifically assigned by the third parties to the financing of the eligible costs of the *action* reimbursed by the Commission in accordance with Article I.3.2(a)(i) of the grant agreement.
- The revenue generated by the action: any income expected to be generated by the implementation of the action should be detailed (such as the yield from sales of publications or conference registration fees).
- The EU grant: the grant requested from the Commission.

¹⁹ Article 190 (2) FR

²⁰ Article 186 (4) (c) (a)& (b) FR

²¹ OJ L 347, 11.12.2006, p.1

²² Your own financial contribution and financial contribution from third parties are not taken into account in the calculation of the no profit rules and shall have no effect on the final amount of the grant.

5 HOW THE GRANT WILL BE CALCULATED

If the proposal is selected for a grant, the Commission will calculate the EU contribution as a percentage of the total eligible costs as shown in the estimated budget for the implementation of the action.

The Commission reserves the right to invite the applicant to correct the grant requested if the proposal is acceptable but includes non substantial ineligible costs (e.g. audit certificate costs when the certificate is not requested, staff costs already financed by another project financed by Union budget, elimination of not eligible activities...) or requires non-substantial adjustments to optimise cost-effectiveness (e.g. reduction of number of working days if these are estimated to be too high, elimination of non-essential activities, etc.).

Determination of the final amount of the grant

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

Step 1 _ Application of the reimbursement (co-financing) rate to the eligible costs.

The amount under step 1 is obtained by applying the co-financing rate specified in article I.3.2 of the grant agreement to the total eligible costs actually incurred and accepted by the Commission, including costs declared in the form of 7% flat rate covering the eligible indirect costs.

Step 2 _ Limit to the maximum amount of the grant

The final amount of the grant may in no circumstances exceed the maximum amount of the grant as indicated in the grant agreement.

If the amount obtained following Step 1 is higher than this maximum amount, the final amount of the grant is limited to the maximum amount of the grant specified in the grant agreement. It is therefore in the applicant's interest to submit a realistic estimate of expenses.

Step 3 _ Reduction due to the **no-profit rule**

(Step 3 is not applicable for grants taking the form of financing not linked to costs, low value grants (i.e. ≤ EUR 60 000) and beneficiaries or affiliated entities which are a non-profit organisation).

The grant may not have the purpose or effect of producing a profit within the framework of the action for the beneficiary²³.

Profit is defined as the surplus of the receipts over the consolidated total eligible costs approved by the Commission, when the request is made for payment of the balance.

²³ Article 192 FR

Receipts are the amount obtained following step 1 and 2 plus de revenue generated by the action. Financial contributions by third parties and own contribution from the beneficiary(es) are not considered receipts.

The revenue generated by the action is the consolidated revenue established, generated or confirmed for beneficiaries other than non-profit organisations on the date on which the request for payment of the balance is drawn up and must be indicated in the estimated budget and the final financial statement.

If there is a profit, it will be deducted from the amount calculated following Step 1 and 2, in proportion to the final rate of reimbursement of the actual eligible costs of the action approved by the Commission for the categories of costs referred to in Article I.3.2(a)(i) of the grant agreement²⁴.

A mere forecast of expenditure does not give entitlement to a grant. This is why the exact amount of the final grant cannot be calculated until the Commission has received the final activity report and the final statement of expenditure.

The expenditure that is committed to the implementation of the action must be justified by invoices, payslips, timesheets, ... or equivalent supporting documents, in order to be accepted as actual expenditure. It must also relate to actual rather than budgeted costs²⁵. Justifying documents should not be attached to the final cost claim provided by the beneficiary but they must be kept on file for a period of five years (3 years for low value grants) after the final payment, and make them available to the Commission upon request. This obligation concerns all documents used to draw up the final costs claim including those of the co-beneficiaries and affiliated entities if applicable.

Step 4 _ Reduction due to improper implementation or breach of other obligations

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

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

6 AGREEMENT GOVERNING THE GRANT

Should the Commission award a grant, a grant agreement setting out the conditions and maximum level of funding will be concluded with the beneficiary. A multi-beneficiary grant agreement will be signed in the case of proposals submitted by a consortium. The agreement will detail the specific obligations of the coordinator and the other beneficiaries.

²⁴ Art. II.25.3 of the Multi-Beneficiary Grant Agreement

²⁵ Article 203 FR

7 REPORTING AND PAYMENT PROCEDURES²⁶

Payments will be made to the beneficiary or to the beneficiary acting as coordinator in the case of proposals submitted by a consortium.

The payment procedures will be laid down in the grant agreement.

Payment of the grant is generally made in pre-financing instalments and a final payment (the balance). The aim of the pre-financing is to provide the beneficiaries with a float. The pre-financing remains the property of the Union until the payment of the balance. The frequency and size of pre-financing and balance payment will in principle be as described hereafter but may be adjusted according to the risk assessment of the responsible authorising officer.

- **For actions of 12 months or less**, one pre-financing payment and a final payment will be made as follows :
 - A pre-financing payment of 70% of the grant within 30 calendar days from the entry into force of the grant agreement. If a guarantee is required, the pre-financing payment will be subject to the receipt of the guarantee.
 - The balance will be paid within 90 calendar days from receipt by and subject to the approval of the Commission of the request for payment of the balance, the final technical implementation report and final financial statement (and, if required, a certificate on the financial statements and underlying accounts). If the total amount of earlier payments is greater than the final amount of the grant, the payment of the balance will take the form of a recovery.
- **For actions over 12 months up to 24 months**, two pre-financing instalments linked to one reporting period and a final payment will be made as follows:
 - A first pre-financing payment of 40% of the grant within 30 calendar days from the entry into force of the grant agreement. If a guarantee is required, the pre-financing payment will be subject to the receipt of the guarantee.
 - A second pre-financing payment of 40% within 60 calendar days from receipt by the Commission of a request for payment, a progress report on implementation of the action and detailed statement on the use of the previous pre-financing instalment. Those documents must be submitted within 60 calendar days following the end of the reporting period in question. Where the consumption of the previous pre-financing is less than 70%, the amount of the new-pre-financing payment shall be reduced by the difference between the 70% ceiling and the amount used t²⁷. If a guarantee is required, the pre-financing payment will be subject to the receipt of the guarantee. Beneficiaries may renounce to the second pre-financing payment

²⁶ Articles 115, 202 & 203 FR

²⁷ Articles 115 & 203 (2) FR

but, for monitoring purposes, they must produce a progress report and a detailed statement of expenses.

- The balance will be paid within 90 calendar days from receipt by and subject to the approval of the Commission of the request for payment of the balance, the final technical implementation report and final financial statement (and, if required, a certificate on the financial statements and underlying accounts). If the total amount of earlier payments is greater than the final amount of the grant, the payment of the balance will take the form of a recovery.

For actions with duration of up to 18 months, the reporting period shall be 9 months. For actions of more than 18 months and up to 24 months, the reporting period shall be 12 months.

- **For actions of more than 24 months and up to 36 months**, pre-financing instalments linked to annual reporting periods and a final payment will be made as follows:

- A first pre-financing payment of 30% of the grant within 30 calendar days from the entry into force of the grant agreement. If a guarantee is required, the pre-financing payment will be subject to the receipt of the guarantee.

- A second pre-financing payment of 40% within 60 calendar days from receipt by the Commission of request for payment, a progress report on implementation of the action and detailed statement on the use of the previous pre-financing instalment. The request for payment must be submitted within 60 calendar days following the end of the reporting period in question. Where the consumption of the previous pre-financing is less than 70%, the amount of the new-pre-financing payment shall be reduced by the by the difference between the 70% ceiling and the amount used²⁸. If a guarantee is required, the pre-financing payment will be subject to the receipt of the guarantee. Beneficiaries may renounce to the second pre-financing payment but, for monitoring purposes, they must produce a progress report and a detailed statement of expenses.

A third pre-financing payment of 20% within 60 calendar days from receipt by the Commission of request for payment, a progress report on implementation of the action and detailed statement on the use of the previous pre-financing instalment. The request for payment must be submitted within 60 calendar days following the end of the reporting period in question. Where the consumption of the previous pre-financings is less than 70%, the amount of the new-pre-financing payment shall be reduced by the difference between the 70% ceiling and the amount used²⁹. If a guarantee is required, the pre-financing payment will be subject to the receipt of the guarantee. Beneficiary may renounce to the third pre-financing payment but, for monitoring purposes, they must produce a progress report and a detailed statement of expenses.

- The balance will be paid within 90 calendar days from receipt by and subject to the approval of the Commission of the request for payment of the balance, the final technical

²⁸ Articles 115 & 203 (2) FR

²⁹ Articles 115 & 203 (2) FR

implementation report and final financial statement (and, if required, a certificate on the financial statements and underlying accounts). If the total amount of earlier payments is greater than the final amount of the grant, the payment of the balance will take the form of a recovery.

For actions of more than 24 months and up to 36 months, the reporting period shall be 12 months.

8 GUARANTEE³⁰

The Commission may require the beneficiary to provide a guarantee in advance, in order to limit the financial risk linked to the payment of the pre-financing.

The decision to request of bank guarantee is only possible for grants of more than EUR 60 000, and is to be taken by the responsible authorising officer, if he/she deems it appropriate and proportionate, on a case-by-case basis and subject to a risk analysis.

This guarantee shall be denominated in euro and shall be valid for a period sufficiently long to allow it to be activated. The guarantee shall be provided by an approved bank or financial institution established in one of the Member States.

When the beneficiary is established in a third country, the Commission may agree that a bank or financial institution established in that third country may provide the guarantee if it considers that the bank or financial institution offers equivalent security and characteristics as those offered by a bank or financial institution established in a Member State. Amounts blocked in bank accounts shall not be accepted as financial guarantees.

The guarantee shall remain in force until the pre-financing is cleared against payment of the balance by the Commission, and, in case the payment of the balance is made in the form of a debit note, three months after the debit note is notified to the beneficiary. The Commission shall release the guarantee within the following month.

In exceptional cases, the guarantee may be replaced by a joint and several guarantee by a third party or by the irrevocable and unconditional joint guarantee of the beneficiaries of an action who are parties to the same grant agreement.

As an alternative to requesting a guarantee on pre-financing, the Commission may decide to split the payment of the pre-financing into several instalments, or not paying it.

9 BANK ACCOUNT AND INTEREST GENERATED BY PRE-FINANCING PAYMENTS³¹

Payment shall be made to the beneficiary's bank account or sub-account denominated in euro (in the case of a consortium to the bank account of the beneficiary acting as coordinator).

³⁰Articles 152 & 153 FR

³¹ Article 8(4) FR

Interest yielded by the pre-financing payments is not compulsory nor must it be reimbursed to the EU budget.

10 SUBMISSION OF FINAL REPORTS AND OTHER DOCUMENTS

Within 60 days after the closing date of the action, the beneficiary must submit to the Commission the final report on implementation of the action ("final technical report"), along with a final financial statement of all actual expenditure and actual revenue ("final financial statement"). Both reports must be submitted on-line via SWIM as well as in paper version (see section 14). The final implementation report must be completed using the template announced in the call that will also be annexed to the grant agreement. The summary financial statement referred to in the grant agreement is already included in the templates available on-line via SWIM.

If the beneficiary fails to submit the request for payment of the balance accompanied by the above mentioned documents within the above deadline, the Commission shall send a written reminder. If the beneficiary still fails to submit them within 60 days following the reminder, the Commission reserves the right to take the necessary legal steps to terminate the agreement (Procedure for termination).

Should the final report be deemed to be inadequate or of low quality, the Commission reserves the right to request additional information suspending the time limit for payment specified in the grant agreement. When the suspension exceeds two months, the beneficiary may request a decision by the Commission on whether the suspension is to be continued.

In addition to these requirements, other documents that might be indicated in the text of the call for proposals must also be provided.

11 EVALUATION

If the proposal should include a specific evaluation component for ongoing monitoring and final evaluation of the action, these costs may be considered eligible in the budget estimate.

Successful proposals could be the subject of an ongoing and ex-post evaluation led by the Commission and/or by independent experts selected by the European Commission. Therefore, grant beneficiaries undertake to make available to the Commission and/or persons authorised by it, all necessary documents or information to ensure successful completion of the evaluation process and give these persons the rights of access required.

12 CHECKS AND AUDITS

An external audit report is required in the following cases:

12.1 Audit report in support of grant applications³².

Please refer to Section 8.1 Financial capacity of the Call text.

12.2 Audit report in support of requests for payment³³

A certificate on the financial statements and underlying accounts ('certificate on the financial statements') for each beneficiary and for each affiliated entity, must be provided if:

- the cumulative amount of payments the beneficiary requests as reimbursement of actual costs (and for which no certificate has yet been submitted) is EUR 325 000 or more; and
- the maximum grant amount indicated for that beneficiary and its affiliated entities in the estimated budget as reimbursement of actual costs is EUR 750 000 or more.

This certificate must be produced by an approved external auditor or, in case of public bodies, by a competent and independent public officer.

The certificate must certify that the costs declared in the final financial statement by the beneficiary concerned or its affiliated entities for the subject categories of costs reimbursed are real, accurately recorded and eligible in accordance with the Agreement.

In addition, the certificate must certify that all the revenues generated by the *action* have been declared for the beneficiaries and the affiliated entities other than non-profit organisations.

The coordinator or single beneficiary must certify that the information provided in the request for payment of the balance is full, reliable and true.

The coordinator or single beneficiary must also certify that the costs incurred can be considered eligible in accordance with the Agreement and that the request for payment is substantiated by adequate supporting documents that can be produced in the context of the checks or audits.

In addition, the coordinator must certify that all the revenues generated by the action have been declared for each beneficiary and the affiliated entities other than non-profit organisations.

In specific and duly justified cases, the authorising officer responsible may request the certificate in the form of an opinion or other format in accordance with international standards.

³² Article 196(1)(d) FR

³³ Article 203(4) FR

The obligation to provide such a certification of the financial statements and underlying accounts may be waived based on a risk assessment:

- in the case of grant beneficiaries which are public bodies or international organisations
- in the case of beneficiaries of multiple grants who have provided independent certification offering equivalent guarantees on the control systems and methodology used to prepare their claims.
- where an audit has been or will be directly done by the Commission's own staff or by a body authorised to do so on its behalf and which provides equivalent assurances about the costs declared.

The beneficiary/ies must provide any detailed information requested by the Commission or by another qualified outside body chosen by the Commission for the purposes of checking that the action and the provisions of the agreement are being properly implemented. The beneficiary must enable the Commission and/or the Court of Auditors to verify the organisation's accounting documents, if they deem this appropriate. To this end, documentation justifying items of expenditure must be retained by the applicant's organisation for five years following final payment by the Commission (three years in the case of low value grants).

13 PROCEDURE: ELECTRONIC MEANS OF SUBMISSION - SWIM

The Internet Web application called "SWIM" (Subventions Web Input Module) allows applicants/beneficiaries (single beneficiary, lead beneficiary (coordinator) in case of consortium) to introduce, edit, validate, submit and print grant applications, as well as requests for payments and modifications of the budget estimate. SWIM can be accessed in the following web address³⁴: <https://webgate.ec.europa.eu/swim>.

The final financial statement and the final implementation report will also be submitted via SWIM.

13.1 Introduction of grant applications

The grant application form has to be filled in electronically as follows:

1. Access the system at the above-mentioned address and select the number of the call for proposals you wish to apply for in the box "New grant application".
2. Enter your e-mail address and then fill in your application.
3. Once your application is completed, click on the "submission" button in order to finalise the submission procedure.

Please note that after submitting your application form electronically no changes to the application are possible.

4. After electronic submission, the application form must also be printed out, signed by the legal representative of the organization submitting the proposal and sent by post to the responsible Unit, as specified in the text of the call for proposals.

Failure to respect this procedure will render the application ineligible.

³⁴ For more technical details on using SWIM, a user's manual is available on-line

Currently the submission on-line only is not possible. However, DG EMPL is working to phase out paper submission in the future.

13.2 Requests for payments (pre-financing and balance) and budgetary modifications

Requests for payments, budget modification and change of a co-beneficiary are to be submitted:

- electronically in the SWIM IT system together with relevant supporting documents (see address above)
- And by post duly signed by the legal representative together with relevant supporting documents (see section 10 above) to the address indicated in the grant agreement.

Any other documents including requests for an amendment with no budgetary modifications are to be submitted exclusively by post/email. They are typically change requests of:

- legal entity of the coordinator
- bank account
- contact details
- Project starting date
- Project end date
- Project duration
- Technical description

To be allowed to log on to SWIM and to access its grant file, the beneficiary will be asked to enter the same credentials (EU Login³⁵) used to submit the grant application.

Request for amendment must be submitted one month before the project end at the latest.

14 PUBLICITY/SOURCES OF FUNDING

By the beneficiaries

In addition to the obligations with regard to visibility of Union funding foreseen in the General conditions to the grant agreement, beneficiaries must clearly acknowledge the European Union's contribution in all publications or in conjunction with activities for which the grant is used (information or promotional materials, and during conferences or seminars, etc.). The following wording must be used:

"This (publication, conference, ...) has received financial support from the European Union".]

The European emblem must appear on every publication or other material produced. Please see: http://ec.europa.eu/dgs/communication/services/visual_identity/pdf/use-emblem_en.pdf

When displayed in association with another name or logo, the name and emblem of the European Commission must have appropriate prominence

³⁵ EU Login is the European Commission's user Authentication Service

Any communication or publication by the beneficiary/ies related to the action, in any form and using any means, including the Internet, shall indicate that it reflects only the author's view and that the Commission is not responsible for any use that may be made of the information it contains.

Every publication must therefore include the following:

"The information contained in this publication does not necessarily reflect the official position of the European Commission "

In addition to these minimum requirements, references specified in the text of the call for proposals must also be indicated.

If these requirements are not fully complied with, the beneficiary's grant may be reduced in accordance with the provisions of the grant agreement.

By the Commission³⁶

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

By signing the grant agreement for an action, the beneficiary/ies authorises the Commission to publish the following information in any form and medium, including via the Internet site of the EU³⁷:

- name of the beneficiary
- address/es of the beneficiary when the latter is a legal person, region when the beneficiary is a natural person, as defined on NUTS 2 level³⁸ if he/she is domiciled within the EU or equivalent if domiciled outside the EU
- subject of the grant,
- amount awarded

With a view to disseminating all results obtained and outputs delivered under the grant agreement, the Executive Summary sent with the Implementation Report will be posted on the website of the Directorate-General for Employment, Social Affairs and Inclusion.

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

³⁶ Articles 38 & 189 FR

³⁷ Article 189 (2) FR

³⁸ Commission Regulation (EC) No 105/2007 of 1 February 2007 amending the annexes to Regulation (EC) No 1059/2003 of the European Parliament and of the Council on the establishment of a common classification of territorial units for statistics (NUTS), OJ L39, 10.2.2007, p.1.

15 DATA PROTECTION

15.1 Before the grant agreement's signature:

The reply to any call for proposals involves the recording and processing of personal data (such as name, address and CV). Such data will be processed pursuant to Regulation (EU) 2018/1725. Unless indicated otherwise, the applicant's replies to the questions and any personal data requested that are required to evaluate the application in accordance with the call for proposal, will be processed solely for that purpose by the Head of Unit F.4 – Programme Management and Implementation, DG Employment, Social Affairs and Inclusion. Details concerning the processing of your personal data are available on the privacy statement at :

https://ec.europa.eu/info/data-protection-public-procurement-procedures_en

Personal data may be registered in the Early Detection and Exclusion System by the Commission, should the beneficiary be in one of the situations mentioned in Articles 136 and 141 of Regulation (EU, Euratom) 2018/104639. For more information see the Privacy Statement on:

http://ec.europa.eu/budget/library/explained/management/protecting/privacy_statement_edes_en.pdf

15.2 Once the grant agreement is signed:

Beneficiaries must process personal data in compliance with the applicable EU and national law on data protection in accordance with the Regulation (EU) 2016/67940

Any personal data included in the Agreement must be processed by the Commission in accordance with Regulation (EU) No 2018/172541

Such data must be processed by the data controller identified in Article I.7.1 solely for implementing, managing and monitoring the Agreement or to protect the financial interests of the EU, including checks, audits and investigations in accordance with Article II.27.

Please refer to Article II.7 of the General Conditions of the model grant agreements.

Beneficiaries must process personal data in compliance with the applicable EU and national law on data protection in accordance with the Regulation (EU) 2016/67942

³⁹ <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32018R1046>

⁴⁰ Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC, OJ L 119, 4.5.2016, p. 1, https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.2016.119.01.0001.01.ENG

⁴¹ Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC

⁴² Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC, OJ L 119, 4.5.2016, p. 1, https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.2016.119.01.0001.01.ENG

Any personal data included in the Agreement must be processed by the Commission in accordance with Regulation (EU) No 2018/1725⁴³

Such data must be processed by the data controller identified in Article I.7.1 solely for implementing, managing and monitoring the Agreement or to protect the financial interests of the EU, including checks, audits and investigations in accordance with Article II.27.

Please refer to Article II.7 of the General Conditions of the model grant agreements.

⁴³ Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC