



Guide for Applicants

Action Grants 2015

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GLOSSARY

Beneficiary/beneficiaries: organisation(s) that receives EU co-funding either directly or indirectly via the coordinator following successful application in one of the EU's funding programmes and signature of the related grant agreement (during the application process reference is made to the "applicant(s)").

Mono-beneficiary grant agreement: grant agreement signed for projects where one single entity (the Beneficiary) implements a project and enters in a contractual relationship with the Commission.

Multi-beneficiary grant agreement: grant agreement where more than one beneficiary implement a project and enter into a contractual relationship with the Commission. By signing the agreement or the accession form, the beneficiaries accept the grant and agree to implement the action under their responsibility and in accordance with the agreement with all the obligations and conditions that the latter sets out.

Applicant: the organisation which submits the proposal. Depending on the requirements of each call, the Applicant may submit an application on its own, or in partnership with other organisations, referred to as Partners and/or Associate Partners. Applicant and partners may together be referred to as **applicants** or **participants**.

Coordinator: When an application is submitted on behalf of more than one entity and the grant is awarded, the Applicant becomes the Coordinator (and is referred to as such in the relevant multi-beneficiaries Grant Agreement and any project-related documentation). The Coordinator receives mandates from all beneficiaries participating in the project to act on their behalf.

Partner: The organisation which, in cooperation with the Applicant, participates in designing the project activities and participates in the partnership which submits the application. The Partner (unlike the Associate Partner) aims to receive Union co-financing for the costs it incurs during the implementation of the project.

Associate Partner: The organisation which participates in or is associated to the project, but will not receive Union co-financing for the costs it incurs during the implementation of the project. Associate partners are generally organisations which either do not comply with the criteria for being an Applicant or a Partner (see eligibility criteria in the relevant call) or do not wish or need to receive co-funding from the Union for their participation in the project. The Associate Partners have no contractual or financial obligation towards the Commission.

The Participant Portal (PP) is the website hosting the information about funding for parts of the Justice Programme (2014-2020), Horizon 2020 and other funding programmes: <http://ec.europa.eu/research/participants/portal/desktop/en/home.html>

ECAS is the European Commission's Authentication Service. It is the system for logging on to a whole range of websites and online services run by the Commission. You will need to set up an ECAS account if you want to apply for funding on the Participant Portal.

The Beneficiary Register is the European Commission's online register of the beneficiaries participating in the Justice Programme and in Horizon 2020 programmes.

This allows consistent handling of the beneficiaries' official data and avoids multiple requests for the same information.

The Participant Identification Code (PIC number) is a 9-digit participant identification code, received upon completing the registration of the entity online.

The LEAR (Legal Entity Appointed Representative) is the appointed representative within the beneficiary organisation. He/she is authorized to manage all the organisation-related data on the Participant Portal and appoints representatives within their organisation to electronically sign grant agreements or financial statements for project costs.

PREFACE

Dear Applicant,

This Guide is applicable to the **Action Grants** to be awarded under the Annual Work Programmes **2015** of the Justice Programme (2014-2020) managed by the Directorate-General for Justice and Consumers of the European Commission via the Electronic Submission System¹.

Specifically it covers the following calls for proposals:

- JUST-2015-JACC-AG-E-JU - Call for proposals to support national or transnational e-Justice projects.
- JUST-2015-JCOO-AG– Call for proposals to support judicial cooperation in civil and criminal matters, with the following three topics:
 - JUST-2015-JCOO-AG-CRIM– Support for judicial cooperation in criminal matters;
 - JUST-2015-JCOO-AG-TERR –Support for judicial cooperation aiming to fight terrorism by preventing radicalisation, and cooperation between prosecutors;
 - JUST-2015-JCOO-AG-CIVI – Support for judicial cooperation in civil matters.

Currently, this Guide does not apply to other calls, in particular not to the calls provided by the Annual Work Programme **2015** of the Rights, Equality and Citizenship Programme (2014-2020), nor to other calls provided by the Annual Work Programme **2015** of the Justice Programme. These calls will still make use of the PRIAMOS IT tool. In 2016, it is expected that further calls will migrate to the PP and the Electronic Submission System.

The present Guide for Applicants – Action Grants 2015 ('the Guide') is designed as the main reference document to help you prepare the proposal. It provides all the necessary information for preparing and submitting your application and answer questions you may have in this process. Please note that this Guide does not supersede the rules and conditions laid out in the following documents which should be consulted in case of doubt:

- Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) no 1605/2002, hereafter referred to in this document as the *[Financial Regulation](#)*;
- Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union, hereafter referred to in this document as the *[Rules of Application of the Financial Regulation](#)*;

¹ <http://ec.europa.eu/research/participants/portal/desktop/en/home.html>

- Regulation (EU) No 1382/2013 of the European Parliament and of the Council of 17 December 2013 establishing a Justice Programme for the period 2014 to 2020, hereafter referred to in this document as [Regulation No 1382/2013](#)
- Commission Implementing Decision of 30 March 2015 concerning the adoption of the work programme for 2015 and the financing for the implementation of the Justice Programme, as modified by Commission Implementing Decision of 11 June 2015, hereafter referred to in this document as the [Work Programme 2015](#);
- The relevant Call for proposals for action grants 2015, hereafter referred to in this document as the *Call for proposals for action grants*;
- The multi-beneficiary action model grant agreement, hereafter referred to in this Guide as the *Model grant agreement or MGA*.

This Guide consists of three main parts (Part A, Part B, and Part C)

Part A: Legal framework and participants

This section describes the legal terms and general conditions for participating in the Justice Programme through a call for proposals for action grants.

Part B: Submission of proposals

This section describes the entire process of submission of proposals and has two sub-sections:

The first sub-section refers to the necessary preparatory steps. This includes: (1) reference to the background documents that you need to consult prior to preparing a project proposal; (2) instructions on the process for creating a user account or an ECAS account (more on the ECAS account is presented in Chapter B, paragraph 1.2) and (3) the registration of the applicant organisation in the European Commission's Beneficiary Register (more on the Beneficiary Register is presented under paragraph 1.3); and (4) general recommendations on how to best prepare your proposal.

The second sub-section guides you through the different steps of the application process itself: it covers the registration process for the participating legal entities; and the actual submission process itself, namely completing the so-called Part A (administrative information and budget of the proposal), Part B (technical and financial content) and the Annexes.

Part C: Evaluation process of the applications

This section contains information on the evaluation process and criteria when reviewing and evaluating the submitted proposals

In case of further questions the following options are at your disposal:

The Frequently Asked Questions (FAQ) section can be found under the relevant Call for proposals for action grants 2015 displayed on the Participants Portal: <https://ec.europa.eu/research/participants/portal/desktop/en/opportunities/index.html>

- For information on how to register or related enquiries please look on the Participant Portal: <https://ec.europa.eu/research/participants/portal/desktop/en/opportunities/index.html>
- IT helpdesk – you can contact the Participant Portal IT helpdesk for questions only related to the online submission tool such as forgotten passwords, access rights and roles, technical aspects of submission of proposals, etc. Requests must be submitted via the Research Enquiry Service, by completing the form available at <http://ec.europa.eu/research/index.cfm?pg=enquiries>
- For non-IT related questions, the DG Justice and Consumers Helpdesk is available via email: EC-JUSTICE-CALLS@ec.europa.eu.

Please do not contact the Helpdesk before having tried to find the information in the documentation that is provided to you. Please ensure you have exhausted all the options before contacting the Helpdesk.

This Guide is updated annually on the basis of suggestions to make it as user-friendly as possible. Should you have any suggestions or comments on how to improve this Guide for next year's call, please send us an email at EC-JUSTICE-CALLS@ec.europa.eu.

Finally, please be aware that submitting your proposal can take some time even if you have all the necessary information ready at hand. Do not wait until the deadline to start the online submission process. We strongly advise you to complete your proposal sufficiently in advance so as to avoid any last minute problems.

Good luck!

Your EC JUSTICE CALLS Team

A. LEGAL FRAMEWORK AND PARTICIPANTS

1. OBJECTIVES OF THE JUSTICE PROGRAMME AND THE 2015 WORK PROGRAMME

On 17 December 2013, the European Parliament and the Council adopted the Regulation establishing the Justice Programme for the period 2014 to 2020².

This programme shall contribute to the further development of a European area of justice based on mutual recognition and mutual trust. It promotes:

- judicial cooperation in civil matters, including civil and commercial matters, insolvencies, family matters and successions, etc.;
- judicial cooperation in criminal matters;
- judicial training, including language training on legal terminology, with a view to fostering a common legal and judicial culture;
- effective access to justice in Europe, including rights of victims of crime and procedural rights in criminal proceedings;
- initiatives in the field of drugs policy (judicial cooperation and crime prevention aspects).

Types of actions funded are:

- Training activities (staff exchanges, workshops, development of training modules,...);
- Mutual learning, cooperation activities, exchange of good practices, peer reviews, development of ICT tools...;
- Awareness-raising activities, dissemination activities, conferences,...;
- Support for main actors (key European NGOs and networks, Member States' authorities implementing Union law,...);
- Analytical activities (studies, data collection, development of common methodologies, indicators, surveys, preparation of guides...).

The programme budget for the period 2014 – 2020 is € 377.604.000. The EU Justice Programme is implemented through annual Work Programmes which set out the priorities for actions to implement its objectives.

The priorities and activities for 2015 are set out in detail in the [Work Programme 2015](#), as modified.

The relevant call for proposal describes in more detail the priorities for projects to be implemented, within the above framework. Only proposals which directly correspond to the topic described therein will be considered for funding.

2. ROLE AND RESPONSIBILITY OF BENEFICIARIES

Roles and responsibilities towards the Commission

The beneficiaries have full responsibility for implementing the action and complying with the grant agreement.

² OJ L 354, 28.12.2013, p. 73–83, cf..

The beneficiaries are jointly and severally liable for the technical implementation of the action as described in Part B of the proposal, which will become an annex to the grant agreement, if the project is selected for co-funding.

If a beneficiary fails to implement its part of the action, the other beneficiaries become responsible for implementing this part, unless the Commission expressly relieves them of this obligation.

The financial responsibility of each beneficiary is governed by Articles 28, 29 and 30 of the Multi-Beneficiary Grant Agreement (MGA).

Different entities can be involved in a project. These categories are as follows:

– **Coordinator;**

The coordinator must:

- Monitor that the action is implemented properly (see Article 7 of MGA);
- Act as the intermediary for all communications between the beneficiaries and the Commission (in particular, providing the Commission with the information described in Article 12 of MGA), unless the MGA specifies otherwise;
- Request and review any documents or information required by the Commission and verify their completeness and correctness before passing them on to the Commission;
- Submit the deliverables and reports to the Commission (see Articles 14 and 15 of MGA);
- Ensure that all payments are made to the other beneficiaries without unjustified delay (see Article 16 of MGA);
- Inform the Commission of the amounts paid to each beneficiary, when required in the MGA (see Articles 28 and 34) or requested by the Commission.

Note:

The coordinator may not delegate the above-mentioned tasks to any other beneficiary or subcontract them to any third party.

– **- Beneficiaries;**

Each beneficiary must:

- Keep information stored in the Beneficiary Register (in the electronic exchange system) up to date (see Article 12 of MGA);
- Inform the coordinator immediately of any events or circumstances likely to affect significantly or delay the implementation of the action (see Article 12 of MGA);

- Submit to the coordinator in good time:
 - Individual financial statements for itself and its affiliated entities (if applicable) and, if required, certificates on the financial statements (see Article 15 of MGA);
 - The data needed to draw up the technical reports (see Article 15 of MGA);
 - If applicable, ethics committee opinions and notifications or authorisations for activities raising ethical issues ;
 - Any other document(s) or information required by the Commission under the MGA, unless the MGA requires the beneficiary to submit this information directly to the Commission.

– **Subcontractor(s);**

Subcontractors are not parties to the grant agreement. They do not have a contractual relationship with the Commission.

If necessary to implement the action, the beneficiaries may award contracts covering the implementation of certain tasks of the co- financed action as described in the proposal (the latter will become an annex to the grant agreement if the project is selected for co-funding).

Note:

Subcontracting may only cover a limited part of the action.

Note:

In respect to equal treatment, the partnership should not change after the submission of a project proposal.

Number of participants and dimension of the proposal

The minimum number of participants is defined under section 4.2.2 of the call notice.

3. FINANCIAL ASPECTS

Applicants need to conform to the principles and rules as set out by the EU Financial Regulation, i.e. the financial rules applicable to the general budget of the Union and the related Rules of Application of the Financial Regulation and most importantly provisions under Title VI (Grants).

This section provides information on the general aspects of financial management of a grant in order to have a better understanding of the applicable principles and rules that need to be taken into account within the context of preparing and submitting your application.

3.1 General principles applicable to grants providing EU co-funding

Grants awarded under the EU Justice programme must comply with the following principles:

- Principle of non-cumulative award

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

In no circumstances shall the same costs be financed twice by the Union budget. To ensure this, applicants shall indicate the sources and amounts of Union funding received or applied for the same action or part of the action or for their functioning during the same financial year as well as any other funding received or applied for the same action.

- Principle of non-retroactivity

No grant may be awarded retrospectively for actions already completed.

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

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

- Principle of co-financing

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

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

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

- No-profit principle

Grants shall not have the purpose or effect of producing profit. Profit is defined as surplus of the receipts over eligible costs incurred by the beneficiary at the time of payment request.

3.2 Form of the grant

The grant is a partial *reimbursement* of the action's total *eligible costs* at the reimbursement rate defined in the call for proposals. The grant is expressed both as a maximum amount and also as a pre-defined percentage of the eligible costs.

In other words, the *grant has a double ceiling*: the maximum amount and the maximum reimbursement rate to the total eligible cost. These ceilings will be set out in Article 5 of the grant agreement.

3.3 Eligibility of costs

Provisions on eligibility of costs can be found in Annex to this Guide.

4. DETERMINATION OF THE GRANT AND PAYMENT ARRANGEMENTS

4.1 Calculation the grant amount

The ‘final grant amount’ depends on the actual extent to which the action is implemented and on the costs related to the implementation of the action.

The final grant amount will be calculated by the Commission when the payment of the balance is made in the following steps:

Step 1 – The Commission evaluates the implementation of the action and verifies the actual costs related to the implementation declared by the beneficiaries. Reduction due to improper implementation or breach of other obligations.

Step 2 –The reimbursement rate of the grant agreement is applied to the total eligible costs approved by the Commission.

Step 3 – Application of the double ceiling: the amount obtained following Step 1 is compared to the maximum grant amount set out in the grant agreement. The final grant amount will be limited to the lower amount

Step 4 – Application of no-profit principle. ‘Profit’ is generated when the sum of the amount obtained following Steps 2 and the action’s total receipts is higher than the action’s total eligible costs. If there is a profit, it will be deducted in proportion to the final rate of reimbursement of the eligible actual costs approved by the Commission. Calculation of the no-profit principle is further detailed in Article 5.3.3 of the grant agreement.

For further details please also consult Article 5.3 of the MGA.

4.2 Type of receipts

The following are considered receipts:

- Income generated by the action;
- Financial contributions given by third parties to the beneficiary specifically to be used to cover the action's eligible costs

Please refer to Article 5.3.3. of the MGA.

4.3 Payment Scheme

Payments will be made to the coordinator. The coordinator must distribute the payments between the beneficiaries without unjustified delay.

The following payments will be made to the coordinator:

- *Pre-financing payment(s):*

The aim of the pre-financing(s) is to provide the beneficiaries with a float. It remains the property of the EU until the payment of the balance.

The pre-financing will be paid to the coordinator within 30 days from the date of accession of all beneficiaries to the grant agreement.

The pre-financing payment may be split into two instalments. It generally represents a maximum of 80% of the maximum amount of the grant for projects funded under the Right and Citizenship programme and 65% for project funded under the Justice programme.

- *Exceptionally and if explicitly foreseen in the grant agreement, an interim payment, on the basis of the request(s) for interim payment:*

An interim payment *reimburses the actual eligible costs* incurred and declared by the beneficiaries for the implementation of the action during the corresponding reporting periods.

The interim payment is subject to the approval of the periodic report with the corresponding deliverables and the declaration of actual costs incurred by the beneficiaries.

The payment of the balance should take place within 90 days from the date of receipt by the Commission of a complete and receivable final technical report and request for final payment. The payment of the balance reimburses the remaining part of the eligible costs incurred by the beneficiaries for the implementation of the action. The amount due as the balance is calculated by deducting the total amount of pre-financing and interim payments (if any) already made, from the final grant amount.

The final payment is subject to the approval of the technical and financial report with the corresponding deliverables and the declaration of actual costs incurred by the beneficiaries during the entire project duration.

If the total amount of earlier payments is greater than the final grant amount, the payment of the balance takes the form of a recovery.

If the total amount of earlier payments is lower than the final grant amount, the Commission will pay the balance.

Payment is subject to the approval of the final report.

Please consult Article 16 of the MGA.

B. SUBMISSION OF PROPOSALS

The Calls for proposals under the Justice Programme will benefit from the use of the Electronic Submission System originally developed for the Horizon 2020 Research programmes.

Submitting an application **is only possible online** via the Electronic Submission System of the Participant Portal and before the call deadline.

This change in relation to the past calls is beneficial for the applicants, as it will simplify their work.

However, the fact that the whole process is now done through a new online system, which replaces PRIAMOS, requires a better level of preparation from potential applicants before embarking on submitting the application itself. Even though the online system enables you to save successive versions of your application, the Commission strongly encourages you to have fully prepared the proposal before starting the online submission process and not view it as a "do-it-as-you-go" process.

Also note that the online submission system is a two-step process:

- a) Registration of the applicant organisation through a specific procedure;
- b) Submission of the proposal itself, broken down into three parts, as follows:
 - **Part A** includes administrative information of the applicant organisations (future coordinator and co-beneficiaries) and the summarized budget of the proposal. It is to be completed directly online. It comprises information fields, checklists and declarations to be filled in by the coordinator.

Note:

In order to complete part A:

- all co-beneficiaries (i.e. not subcontractors and not associated partners) must be registered in the [Beneficiary Register](#) and communicate their PIC to the coordinator;
- the coordinator must have the project budget per co-beneficiary.

- **Part B** – Project Description and Implementation includes the technical content of the proposal. This part must be written by the coordinator, following the template provided by the Commission and in collaboration with the co- applicants and, when completed, uploaded directly as a PDF file into the Electronic Submission System.
- **Annexes:** the annexes required are described below. The annexes must be uploaded directly into the Electronic Submission System.

1. PREPARING FOR THE SUBMISSION OF YOUR APPLICATION

There are several stages to observe when preparing for the submission of your application, such as documents to consult (see below); sign up to your possibly already

existing ECAS account for registered users or create a new ECAS account for new users; and register your organisation in the Beneficiary Register.

1.1 Documents to consult

Prior to taking the decision of submitting a proposal and filling in the different application forms, please verify whether your organisation complies with the eligibility criteria. You should also check whether your planned activities are in line with the objectives of the Justice Programme and the priorities listed in the Work Programme.

For this, the very first step is to go through the relevant documentation in detail. In this respect, the key documents to consult are the following:

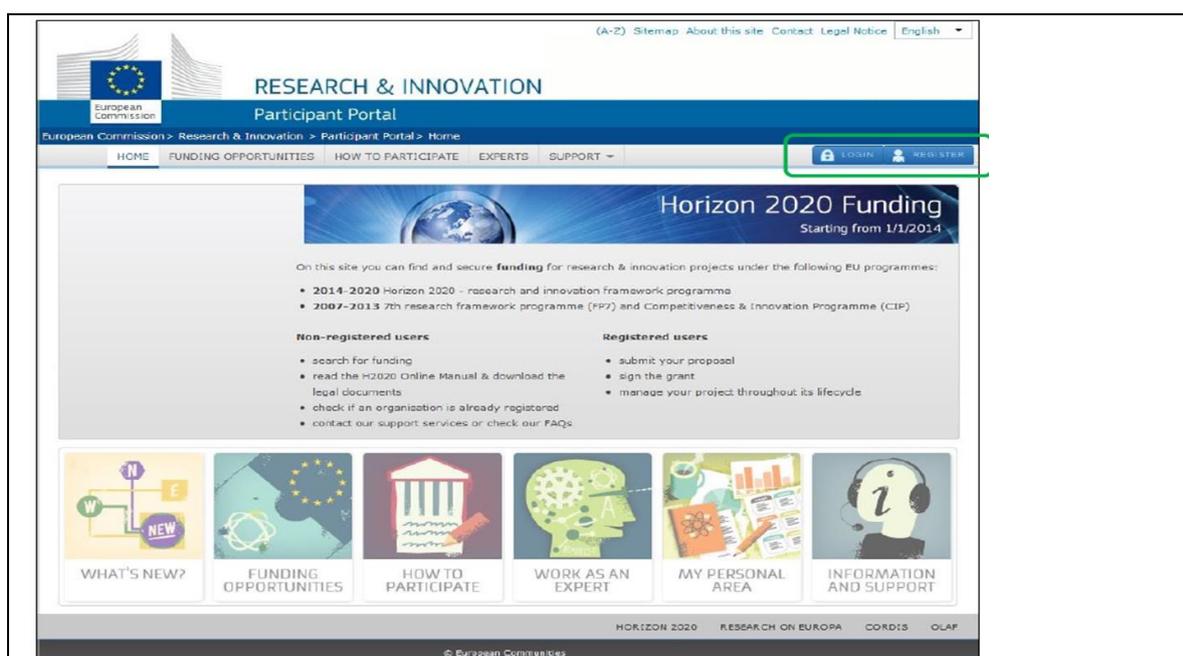
- The Justice Programme 2014-2020 ([Regulation No 1382/2013](#));
- [Work Programme 2015](#), together with the corresponding [Annex](#);
- [Modification of the Work Programme 2015](#), together with the corresponding [Annex](#)
- The 2015 Call for proposals for projects;
- The multi-beneficiary model grant agreement (MGA).

1.2 Create a user account on the Participant Portal – your ECAS Account

Remember, applications in response to this call are only possible via the Electronic Submission System. In order to use this system you first need to create a user account, the so-called ECAS account.

To do so, you simply need to access the Participant Portal here: <http://ec.europa.eu/research/participants/portal/desktop/en/home.html>

Figure 1: Screen shot of the Participant Portal homepage



You can see in the screen shot above that the homepage refers to registered and non-registered users.

- If you do not already have a user account for the Participant Portal, you simply click on 'REGISTER' (in the upper right corner next to 'LOGIN') and register online.
- If you already have a user account for the Participant Portal, you can log in (click on 'LOGIN' in the upper right corner) and start entering the required information.

1.3 Register your organisation - Beneficiary Register

With the ECAS account at hand, you can proceed to the next step, which is to register your organisation; this is done through the European Commission's Beneficiary Register.

- The European Commission has an online register of the organisations participating in various EU programmes called the [Beneficiary Register](#). This allows consistent handling of different organisations' official data and avoids multiple requests of the same information. However, check first on the Beneficiary Register page if your organisation is already registered at

<http://ec.europa.eu/research/participants/portal/desktop/en/organisations/register.html>

Figure 2: Screen shot of the Beneficiary Register

The screenshot shows the 'Beneficiary Register' page on the European Commission's Participant Portal. The page title is 'RESEARCH & INNOVATION Participant Portal'. The breadcrumb trail is 'European Commission > Research & Innovation > Participant Portal > Organisation Search'. The user is logged in as 'IVAN TERZIEV'. The main content area is titled 'Beneficiary Register' and includes a 'H2020 ONLINE MANUAL' button. The text explains that the Commission has an online register of beneficiaries and that organisations need to be registered and have a 9-digit Participant Identification Code (PIC). A search bar is present with a 'SEARCH' button. Below the search bar, there is a 'REGISTER ORGANISATION' button. Two callouts are present: one pointing to the 'SEARCH' button with the text 'Click to organisation Search page and check if your organisation and/or your Partners' organisations are already registered.' and another pointing to the 'REGISTER ORGANISATION' button with the text 'Click to initiate the organisation registration process – this action will open in a new window the Registration Wizard in the Unique Registraton Facility.'

- If you do not find your organisation there, and only in this case, you should start the registration process by clicking on 'Register your organisation'.
- To complete this registration process, you will need to provide information about your entity legal status and its finances. The uploaded documents are essential to check the eligibility and financial capacity of your organization by the Research Executive Agency (REA).
- You do not need to complete the registration process in a single session. You can enter some information, save it and continue later on the **My Organisations** page of the "My Area" section. Incomplete draft registrations are automatically deleted after one year.
- Once your registration is finalised, you will receive a **9-digit Participant Identification Code (PIC number)**. You will need the PIC numbers of the coordinator and all other beneficiaries (i.e. not for subcontractors, collaborating stakeholders and affiliated entities) in order to complete part A of the application.
- The person who registers the organisation, called 'self-registrant', can submit updates and corrections (with corresponding supporting documents) on the **My Organisations** page of the My Area section.
- Please note that in case if the registered organisation receives EU funding, the 'self-registrant' will be replaced by the appointed representative LEAR (Legal Entity Appointed Representative). This person will then be will be the only person able to provide further updates.

1.4 Deadline, acknowledgement of receipt, rejection of a proposal and complaints

- **Submission deadline**

The deadline for submission is indicated under section 8 of the Call Notice.

The Electronic Submission system enables you to replace/ update the proposal at any time. **It is very important that you do not wait until the very last day of the deadline for submitting your proposal. This will significantly increase the risk of a last minute problem blocking your submission.**

You do not need to send your proposal by post / e-mail to the Commission! Please use only the Electronic Submission System!

- **Acknowledgement of receipt**

The date and time of the submission of the application will be automatically recorded and an acknowledgement of receipt email will be sent to the applicant organisation. **If you do not receive an email with the acknowledgement of receipt, it is because the proposal has not been submitted. If you miss the call deadline, your proposal will be disregarded by the system and cannot and will not be considered as submitted. After the deadline for the call for proposal, changes or additions are no longer possible.**

The Electronic Submission System will carry out basic verification checks for completeness of the proposal, internal data consistency, virus infection file types, size

limitations etc. The system will also check page limits in specific parts of the proposal and, if necessary, suggest that you shorten it. After the deadline, any excess pages will be overprinted with a 'watermark' indicating to the evaluators that these pages must be disregarded.

- **Rejection of proposals**

IMPORTANT TO NOTE: it is extremely important that you upload the proper document (in PDF) under the corresponding heading. Errors in this process that result in an incomplete proposal may jeopardize your entire application as inadmissible!

Hence, before closing the application procedure or logging-of, double-check if the content of your PDF documents matches the given headings in the online submission tool.

Once the proposal is submitted, the applicant will not hear from the Commission until the proposal is evaluated, unless:

- The Commission needs to contact the applicant to clarify matters such as eligibility or to request additional information;
- More information or supporting documents are needed to establish the legal entity or to perform the financial capacity check³; and / or
- The applicant made a complaint regarding the submission procedure.

- **Languages**

In principle, project proposals may be submitted in any official language of the European Union. However, for reasons of efficiency, the Commission would strongly advise Applicants to use English, French or German.

- **How to file a complaint**

If you believe that submission failed due to a fault in the Electronic Submission System, you should immediately file a complaint via the Helpdesk on the Participant Portal, explaining the circumstances and attaching a copy of the proposal. The method of filing a complaint over other aspects of submission is explained in the information you receive via the electronic exchange system (see 'My Area' section of the Participant Portal).

Note:

DG Justice does not manage the submission process via the Electronic Submission System. Hence, please contact the Helpdesk of the Participant Portal and not DG Justice for submission related questions.

³ Note: this is performed by the Research Executive Agency (REA).

1.5 Data protection

All personal data that will be included in the applications submitted via the electronic submission system will be processed by the Commission under Regulation No 45/2001 and according to the procedure announced with the relevant notifications submitted to the Commission's Data Protection Officer. A privacy statement informs all data subjects whose data are to be processed in the context of the proposal evaluation and ensuing grant agreement preparation, implementation and follow up.

http://ec.europa.eu/research/participants/portal/desktop/en/support/legal_notices.html

Applicants are invited to check this website at regular intervals so as to be duly informed on possible updates that may occur by the deadline for submission of their proposals.

1.6 General guidance before drafting your proposal

Call for proposals are generally quite competitive. A weak element in an otherwise good proposal may lead to a negative evaluation, resulting in the applicant not being recommended for EU funding.

With this in mind we would advise you, in addition to the above-mentioned considerations and suggestions, to consider the following aspects before embarking in the drafting of a proposal:

Relevance: check that your intended proposal does indeed address a priority indicated in chapter 2. of the Call Notice. Proposals falling out of the scope of the priorities of this call for proposals will be scored low.

Completeness: check that your intended proposal includes all relevant information, as it will be evaluated only on the basis of the submitted content (such as information, documents etc.). Follow closely the format of the template of Part B and ensure that all the requested information is uploaded. However, avoid mixing quality with quantity: good proposals are clearly drafted and are easy to understand and follow; they are precise and concise, focusing on substance, and it is not about the number of pages. The page limit for Part B of your proposal is 30 pages for the technical part. Any text after page 30 will be watermarked and evaluators will not take those pages into consideration.

Management quality: clearly indicate the ability for high-quality management adapted to the scope of the intended activities of the organisation. Good financial management is a key component of management quality and adequacy between activities and requested budget is important.

Orientation towards results and impact: good proposals clearly show the results that will be achieved, and how the participants intend to disseminate and/or use these results. In addition, good proposals include a sound and credible evaluation plan, not only focusing on process evaluation, but looking in particular at outcomes.

The above points are central to drafting a proposal with a chance of being recommended for funding.

2. APPLICATION FOR A PROJECT

As noted above, the project application is composed of three parts:

- Part A, which includes the administrative information and the estimated budget table
- Part B, which comprises of the technical content of the proposal; and
- Annexes (e.g. Indicators).

2.1 Project application form: Part A – Administrative part of the applicant organisation

Part A comprises fields of required information, checklists and declarations to be filled in and must be completed directly via the online submission tool; it is structured in three sections, as follows:

- Section 1: General information
- Section 2: Administrative data of the organisation
- Section 3: Budget

Please note that Part A follows a common template and is applicable to all funding programmes and all financial instruments, regardless of the specificities of each.

Figure 3: Screen shot of the Table of Contents of Part A

<i>Section</i>	<i>Title</i>	<i>Action</i>
1	<i>General Information</i>	
2	<i>Participants and Contacts</i>	
3	<i>Budget</i>	

Section 1: General information

In this section, you should provide the Acronym, Proposal Title, Duration (in months), Free Keywords and an Abstract (max. 2000 characters) explaining the objectives of the proposal, how these will be achieved, and their relevance to the priorities of the call.

The abstract will be used as a short description of the proposal in the evaluation process and possibly in communication about selected projects. Therefore, do not include any confidential information, use plain typed text, avoiding formulae and other special characters.

In the "Declarations" section, there are also a number of self-declarations to be made by coordinator by clicking the corresponding boxes, some of them on behalf of the co-applicants. The coordinator has to check with all the partners before clicking those boxes.

The coordinator declares:

- a) to have explicit consent of all applicants on their participation and on the content of the proposal,
- b) that the information in the proposal is correct and complete,

c) that he/she is fully compliant with the exclusion and eligibility criteria set out in the call for proposals/topic, and has the financial and operational capacity to carry out the proposed actions.

d) that each applicant has confirmed that they are fully compliant with the exclusion and eligibility criteria set out in the call for proposal/topic, and they have the financial and operational capacity to carry out the proposed action.

Section 2: Participants and contacts

The coordinator will encode the PIC code of his/her organisation and of every other applicant (see B 1.3 in this guide). Part of the administrative data will be filled in automatically after encoding the PIC code. Then, the coordinator will be required to fill in the contact details for every participant. Hence, it is recommended to have this information at hand when completing the part A.

Section 3: Budget

The coordinator must fill in the budget table as presented below.

Explanation:

White cells: to be filled by the coordinator

Grey cells: automatically calculated by the system

Figure 4: The Budget Overview Table in part A

		A. Direct personnel costs		B. Direct costs on travel & subsistence		C. Direct costs of subcontracting	D. Other direct costs	E. Indirect costs	F. Total costs (F) = (A)+(B)+(C)+(D)+(E)	G. Income	H. Requested EU contribution	I. Reimbursement rate %		
				B.1 Travel	B.2 Per diem (subsistence including hotel)	D.1 Equipment D.2 Other goods and Services (Implementing Contracts)								
								Flatrate Ⓞ max. 7% (on all costs in headings A-D)						
		Name of Beneficiary	Country	Actual	Actual	Actual	Actual	Actual						
	Beneficiary 1 / Coordinator													
	Beneficiary 2 / Partner													
	Beneficiary 3 / Partner													
	Beneficiary 5 / Partner													
	Beneficiary 4 / Partner													
	Beneficiary 6 / Partner													
	Beneficiary 7 / Partner													
	Beneficiary 8 / Partner													
	Beneficiary 9 / Partner													
	Beneficiary 10 / Partner													
	Total Consortium													

Each row of the budget table represents the total estimated expenditure and total income for each applicant.

While the budget table does not require the detailed description of the costs the amounts indicated here should reflect a detailed and accurate estimation based on the relevant

rules of costs eligibility contained in the present guide and/or the grant agreement. These detailed estimations should be kept on file and may be requested by the Commission at any time before, during or after the project implementation.

Eligible costs fall under the following costs categories: personnel cost (column A), costs of travel and subsistence (column B), costs of subcontracting (column C), other direct costs (column D) which include costs for equipment, consumables, conference, publication and other goods and services. Indirect costs (column E) are eligible up to the percentage up to a maximum of 7% of the total eligible direct costs. The breakdown of indirect costs between project participants is indicative. Please refer to Article 6 of the MGA or specific provisions in Annex for a detailed description as well as calculation methods of these eligible cost items

Column F (Total costs) automatically sums up the costs categories per applicant. This amount represents the estimated eligible costs of the action which is indicated in Article 5.2 of the grant agreement if the proposal is retained for funding. This amount is used to calculate the requested EU contribution (column H). The breakdown per applicant of the requested EU contribution is indicative and its final distribution remains the responsibility of the project participants.

Column G (Income) The amount necessary to balance the total eligible costs and the requested EU contribution should be indicated here. The breakdown per applicant is indicative at the application stage. Third party contribution and income expected to be generated during project implementation does not need to be indicated in the estimated budget, but is requested in the final financial statement.

Any discrepancy between the total costs (column F), the requested EU contribution (column H) and income (column G) are implicitly considered as "Applicant's contribution".

2.2. Project application form: Part B – Project description and implementation

Part B concerns the technical content of the proposal and contains a description of activities that will be undertaken within the project.

Applicants must write the proposal following the template provided by the Commission. The template is a fill-in enabled Word document. You can enter text only under the non-protected fields. Once completed, the up-loading into the Electronic Submission System is only possible in PDF format.

When filling in the template try to avoid repeating information under the different fields and always keep in mind that the evaluation of your application is solely based on the information provided in the Application Package.

Although the structure of the document may initially seem complex, it is guided by a few simple rules. It requires Applicants to have carefully thought over and developed their proposal.

Page limit: again, the proposal must not be longer than 30 pages. The minimum font size allowed is 11 points. The page size is A4. If you attempt to upload a proposal longer than the specified limit, before the deadline you will receive an automatic warning, and will be advised to shorten and re-upload the proposal. After the deadline, any excess pages will be overprinted with a watermark and disregarded. **Please do not consider the page limit**

as a target! It is in your interest to keep your text as concise as possible, since evaluation experts rarely view unnecessarily long proposals in a positive light.

Note:

If you submit a proposal in a language other than English, French or German, please make sure that the pages available for the technical description include both the proposal in its original language, as well as an English, French or German version.

The structure of the template is as follows:

PART 1 – GENERAL DESCRIPTION OF THE PROJECT AND APPLICANT ORGANISATION

This part is intended to allow the Applicant to describe the background of the project, its general concept, the expected results and methodology, the timeline of the proposal and the partnership implementing it.

In addition to the general aspects of the project and the description of the activities also some specific issues should be detailed under this part like innovation, EU added value, ethical issues and risks related to the project, the dissemination strategy and follow-up of the project. The questions are intentionally general in nature, in order to give Applicants an opportunity to present the project in the most appropriate way and to write what they think are the strong points of the proposal. Nevertheless, Applicants should always be as detailed and specific as possible and avoid presenting information which is not relevant, for example, their usual activities and other information not directly linked with the proposal.

Note:

In field 1.1 of the Project Description and Implementation Form the abstract of the project should be included. Please use the same text as in part 1 of the Proposal Submission Form Part A.

PART 2 – DESCRIPTION OF WORKSTREAMS AND ACTIVITIES

Contrary to the Part 1, which gives considerable freedom as to the form and content of the presentation, Part 2 is detailed and structured in order to ensure that Applicants provide a detailed and concrete description of what they are going to do.

In order to achieve the overall goal and the main project objectives (as they are specified in Part 1), specific activities should be planned. These activities should be grouped together under separate **WORKSTREAMS**. All workstreams must present a clear, logical link to the objectives of the project and to the other workstreams. Each workstream then constitutes a sub-part of the project, a step leading to the achievement of the project's overall goal. Each workstream must contain activities grouped together in a logical, consistent and structured way.

The activities should be grouped according to the Applicant's own approach. However, the activities within each workstream should be clearly linked to each other and the logic should be coherent and consistent throughout the project. A well drafted proposal should show a clear link between each activity within a workstream and demonstrate how each activity contributes to the overall goal and the main objectives of the project.

The Applicant should always keep in mind that the primary objective of the workstream concept is to divide the project in a logical way and to allow evaluators to clearly see what results will be produced and how the Applicant will organise this work.

Each project will have a minimum of two workstreams: workstream 0 with the management and coordination activities and workstream 1 with outputs related to the objective of the project. It does not necessary mean that a project with only two workstreams will obtain a low score. The division in workstreams should be logical and be guided by the different concrete outputs of activities. The form contains boxes for projects with **up to 5 workstreams (including workstream 0 - management and coordination)**. If you think your project has more than 5 workstreams, please try to group them in such a way so as to be able to present them in the space provided.

WORKSTREAM 0 –Management and Coordination

At the beginning of part 2 the Applicant will find **workstream 0**. This workstream allows the Applicant to enter all activities related to the general management and coordination of the project. The Applicant can also include here activities that do not relate to any of the workstreams leading to a specific result, but which are directly linked to the project as a whole.

! Note

Applicants are strongly advised to limit the costs of management and coordination to those necessary for the implementation of the project and focus the expenditure of the project on the activities necessary to achieve the project results.

WORKSTREAMS 1 - 4

For each workstream you must identify its **objective(s)**, you must describe concretely the **activities** to be implemented and you must identify the **output(s)** to be produced. Outputs can be intangible (e.g. conferences, seminars, trainings, events, professionals trained) or tangible (manuals, leaflets, websites, articles, training material packages, books).

Under each workstream you must identify the expected outputs. You must be as specific as possible when defining their characteristics, including e.g. the title/content of a seminar; the duration of a training; the format of a publication (e.g. printed/electronic); the languages of a leaflet; etc. You are also requested to use a quantitative description where applicable, e.g. number of seminars; number of participants; number of printed copies of a manual in each language; etc.

You should be realistic in the level of your ambition: a successful application has to include relevant and appropriate outputs, which can be realistically produced within the project duration. It is important that the scope of the project is large enough in order to make a difference; however, it does not need to foresee an excessively high number of outputs.

! Note

The workstreams do not include predefined categories of outputs; each project is free to define and present the outputs according to the project's logic. However, the information included under the workstreams must be consistent with the information provided in Annex 4 - Indicators.

In Part B under the workstreams you are requested to describe in a detailed way **all outputs of each workstream**, including their name, description, target

group, quantitative information, etc. These outputs should include all final outputs of your project, and also – if relevant – outputs of internal nature (i.e. those necessary for the management, coordination, monitoring of the project), outputs of intermediate stages, before the final output is produced (e.g. questionnaires for a survey, the results of which are included in the final publication of the project), etc. The information that you provide in this part is essential for the evaluation of your proposal and for the implementation of your project.

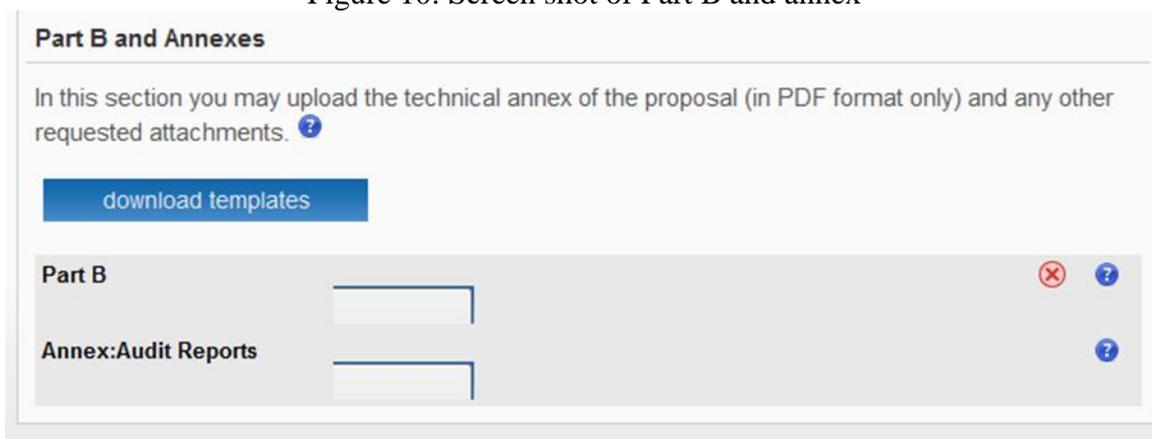
In Annex 4- Indicators you are requested to provide in a structured way an overview/summary **only of the final outputs of your project**. You are requested to provide quantitative information and organise your input according to the types of activities and types of outputs included in the respective drop-down menus. The information that you provide in this part will be used for statistical purposes and must be consistent with the information provided in Part B under workstreams.

PART 3 – INFORMATION CONCERNING OTHER GRANTS / PROCUREMENT

The applicants should provide here a list of grant applications or offers submitted under other grants/procurement procedures to the EU institutions in the current year, as well as a list of grants or contracts awarded by the European institutions to the applicant in the last 4 years.

After finalizing the project proposal, according to the above guidelines and based on the template provided, please convert it into a PDF and upload it into the Electronic Submission System as "part B".

Figure 10: Screen shot of Part B and annex



Note:

You can replace this project proposal which you already uploaded as often as you wish before the deadline. Please be sure that the final version is uploaded at the time of the deadline. It is your responsibility to do so!

2.3. Annexes

2.3.1. Annex 1 - Associate Partner Declaration

The Associate Partner Declaration serves as a proof of commitment of Associate Partners to the implementation of the project and it should contain all necessary information about the Associate Partner organisation as an entity and about its involvement in the project. If no Associate Partner Declaration is provided by a certain organisation, the evaluators will consider that there is no commitment on behalf of this organisation to participate in or support the project.

The Declaration is a binding commitment on behalf of the Associate Partner organisation. Therefore, the representatives of the Associate Partner organisations should make sure that they have read the terms and conditions governing the grants provided under the relevant call, that they have consulted and agreed with the Applicant concerning every aspect of their contribution – including the financial contribution (if applicable) – to the project.

! Note

Each Associate Partner must fill in a separate Associate Partner Declaration Form.

The Associate Partner Declaration(s) have to be submitted using the Associate Partner Declaration Form provided by the Commission. The template is a fill-in enabled, protected Microsoft Word Form. The template should not be altered. The Applicant will download the template from the Electronic Submission System. Only declarations submitted on this template will be accepted.

Once completed, a printed original has to be signed by the authorised legal representative of the Associate Partner and uploaded in the Electronic Submission System in PDF format by the coordinator. Under no circumstances should the Associate Partners send the form to the Commission directly.

The Coordinator shall keep the original signed versions for his records and be able to present them upon request.

2.3.2. Annex 2 - Curriculum Vitae

The Commission strongly recommends that CVs are presented in the EUROPASS CV format⁴; however, organisations are free to submit these CVs in any other format. CVs should preferably be grouped in one file per beneficiary, rather than uploaded individually.

CVs of the core project team should be provided; the same key staff should be listed in the relevant section of Form B.

In case no person is recruited for a key job at the stage of application, please provide the description of the profile or job description.

Please note that the maximum page limit for this Annex is 200 pages.

⁴ The EUROPASS CV template can be downloaded at:
<http://europass.cedefop.europa.eu/en/documents/curriculum-vitae>

2.3.3. Annex 3 - Annual Activity Report for the last available year

The Annual Activity Report shall describe the activities the applicant carried out during 2014. The report should be detailed enough to allow the verification of the organisation's aims and activities and its operational and professional capacity. If the annual activity report for 2014 has not been approved yet by the responsible body/management entity of the organisation, the applicant shall submit the draft version of the report certified by the legal representative of the organisation. If no such document exists at all, the document should be drafted for the purpose of the application and certified by the legal representative of the organisation.

The Annual Activity Report is requested only from the applicant and not from the partners.

The Annual Activity Report is not requested at the stage of application if the applicant is a **public body** (i.e. a body governed by public law, e.g. public authorities at local, regional or national level) or a university. If the document(s) requested as the Annual Activity Report are available on the applicant's website, a link to the document(s) can be provided, instead of the documents. The link(s) should be indicated on a separate sheet and uploaded in PDF format into the Electronic Submission System. It is the applicant's responsibility to ensure that the links are correct and working. Please note that a general link to the applicant's website is not sufficient.

2.3.4. Annex 4 - Legal base indicators (*QUANTITATIVE REPORTING ON POLICY-RELATED OUTPUTS INDICATORS*)

The output indicators need to be provided by using **an *Indicators excel sheet*** provided in Annex 4. Once the file has been filled in, **the *excel file* should be converted to *PDF file* and uploaded into the Electronic Submission System.**

In the field *Main type of activities* of the annex you are asked to identify the *main* type of the activities you will implement. The requested information is mainly quantitative and should focus on the final outputs of your activities.

Activities that could be co-financed are organised in four groups. The activities to be implemented may fall under one or more or all groups. It is not mandatory to include information under all types of activities; only the information in the boxes relevant for the project activities should be filled out.

While filling out the annex, the following should be taken into account:

- **You should count each output only once.** If you consider that an output meets the criteria of more than one category, you should count it under the category that is most relevant to its objectives.
- You should group your outputs in the most appropriate way taking into account the objectives of the respective activities.
- You should be as specific as possible (e.g. in defining types of reports, groups of professionals etc.).
- Drop-down menus are provided for indicating the different types of reports/events/material or the groups of persons. These categories should be able to cover most types of outputs produced by your project. You should try to identify the most relevant category for each output. Only if it is clearly impossible to allocate an output to a category, you can indicate yourself an additional category in the relevant box.
- You should avoid abbreviations, unless commonly used.

- You should be realistic in the level of your ambition: a successful application does not need to foresee outputs under each type of activity; neither should the number of these outputs be excessively high.
- You should not count in this part reports and meetings of purely internal nature, i.e. those necessary for the management, coordination, monitoring and evaluation of the project⁵. Interim and final reports requested by the Commission as part of the reporting on the implementation of your Grant Agreement should not be counted in this part.

More specific information on each category as referred in the *Indicators excel file* is indicated below:

1. Analytical activities

Under *analytical activities* you are asked to indicate the type of documents/reports to be produced by your project.

Under the column *Type of document/report*, you should indicate the category of the document/report and not its specific title. You should choose the relevant type from the drop-down menu and, if necessary, you can provide additional information in the second column.

As already mentioned above, reports of purely internal nature, i.e. those necessary for the management, coordination, monitoring and evaluation of the project or interim and final reports requested by the Commission should not be counted here.

Reports documenting how different activities were implemented are also considered as documents of internal nature and should not be counted here (e.g. conference report, seminar report, etc.).

2. Training activities

Under *2 training activities* the requested information refers to every type of training you will provide.

You should differentiate *2 training activities* from *3 (mutual learning, exchange of good practices, cooperation)*: Under 2 you should count formal training activities, where a trainer aims to provide the participants with one specific set of information (knowledge, working tools etc.). Under 3 you should count activities where the participants come together bringing their different practices and aim to learn from each other. These activities may include at the end a learning aspect for the participants, however you should count them only once under 3.

Under 2.1 you should identify the *number of training events* to be organised. Each event addressing the same group of people with the same content should be counted as one, regardless of how many days this event may last.

Under 2.2 you should identify *the number of persons to be trained per group of persons*. It is possible to identify up to three different groups of persons for the whole project: if you will provide training to more than three different sub-groups, please identify three wider groups and count the number of participants accordingly.

⁵ This information should be included in Part B - Project Description and Implementation Form, but it is not relevant for this part.

Under 2.3 you should count specific and practical training packages which include specific information/tools/methods, can be used as the basis to train others, can be reproduced in more than one event and can be used by trainers or organisations other than those of your organisation. It should not be an internal product limited only to the needs of your organisation or network.

You should count these training modules in terms of content: you should not count as separate training modules the different language version of the same training module, unless the content of each language version is different. Also you should not reflect here the number of copies of each training module.

3. Mutual learning, exchange of good practices, cooperation

Under 3.1 you should identify the *number of events* to be organised. Each event addressing the same group of people with the same content should be counted as one, regardless of how many days this event may last.

Under 3.2 you should identify *the number of participants per group of persons*. It is possible to identify up to three different groups of persons for the whole project: if your activities will address more than three different sub-groups, please identify three wider groups and count the number of participants accordingly.

Under 3.3 you should indicate the total number of eligible countries from which the participants come from. The eligible countries are identified in the relevant call.

Under 3.4 you should reflect, if applicable, any result of the mutual learning/exchange of good practices/cooperation which will be sustained after the end of your project. These outputs should not fall into any other of the remaining categories. They should be concrete and tangible and they should be maintained in the long-term after the end of your activity in a sustainable way.

4. Awareness-raising, information and dissemination

The events to be counted under 4 should focus on raising awareness, providing and disseminating information, i.e. spreading a specific message or piece of information to the wider public or to a specific group of persons (as appropriate). Events which focus on the exchange of views, on mutual learning, on development of cooperation should be counted under 3 and not under 4. In most cases the events to be counted under 3 would be more focused and more limited in terms of participants in comparison to the events to be counted under 4. A conference on the results of the project would usually qualify as an activity to be counted under 4.

Under 4.1 you should identify the *number of awareness-raising/information and dissemination events* to be organised. Each event with the same content should be counted as one, regardless of how many days this event may last. If you organise an awareness raising campaign in many countries, you should count each country campaign separately.

Under 4.2 you should identify *the group and the number of persons to be reached*. It is possible to identify up to three different target groups for the whole project: if your activities have multiple target groups, please identify up to three wider target groups and count the number of participants accordingly.

Under 4.3 you should count all types of awareness raising material that you will produce. You should group them in up to three groups and count them accordingly.

C. EVALUATION PROCESS

All proposals received by the Commission via the Electronic Submission System, go through a multi-level process of evaluation with regards to several categories of criteria: the eligibility, exclusion, selection and award criteria. This process starts after the deadline for submission indicated in the call. Please see the description of the evaluation process in section 4 of the Call document

The evaluation of proposals is carried out in the **strictest confidence**.

All evaluation criteria are specified in the Call for proposals document. Please read these criteria carefully. Project proposals failing to meet any of these criteria will be excluded at the given stage of the evaluation chain.

ANNEX ELIGIBILITY OF COSTS

1. GENERAL PROVISIONS ON ELIGIBLE EXPENDITURE

The Commission can co-finance only those costs which are eligible according to the Grant Agreement signed between the Commission and the Beneficiaries.

1.1 Definition of eligible costs

Eligible costs are those actually incurred by the Beneficiaries which meet the following criteria:

- they are incurred during the eligibility period. The only costs related to activities outside the eligibility period that could be considered as eligible concern project audits, the final report, and bank guarantees (only and exclusively where the grant agreement includes such a requirement), as well as costs related to the attendance of a kick-off meeting organised by the Commission;

! Note

Where the output of co-financed activities includes a publication the Beneficiary must ensure that sufficient time is allowed within the implementation period to be able to complete this action.

- they are indicated in the estimated budget of the project annexed to the Grant Agreement;
- they are incurred in connection with the project and are necessary for its implementation;
- they are identifiable and verifiable, in particular being recorded in the accounting records of the relevant Beneficiary (i.e. the Beneficiary which has incurred the cost) and determined according to the applicable accounting standards of the country where this Beneficiary is established and with the usual cost accounting practices of this Beneficiary;

! Note for the final report

The costs declared in the final financial report at the end of the project must correspond to actual payments made by the Beneficiaries (supported by invoices or accounting documents of equivalent value) in exchange for the provision of goods or performance of services. Payment must have taken place at the latest at the time of the final report. Claims related to the estimated value of goods provided or services rendered without payment shall not be taken into consideration for the purpose of calculating the total eligible costs and the final value of the grant. Where national taxation and accounting rules do not require an invoice, an accounting document of equivalent value shall be supplied, i.e. any document that is produced in order to prove that the accounting entry is accurate and that complies with the applicable accounting law.

- they comply with the requirements of applicable tax and social legislation;
- they are reasonable, justified, and comply with the principle of sound financial management, in particular regarding economy and efficiency;
- as a rule, they relate to activities taking place in an eligible country.

! Note on eligible countries

As a rule, the expenditure must also relate to activities taking place in an eligible country. Specific information concerning the eligible countries is provided in the relevant call for proposals. Any costs relating to activities undertaken outside of the eligible countries will normally be considered as out of scope of the funding programme and thus as non-eligible, as the funding programmes of DG Justice and Consumers concern internal EU policies. Only where the Beneficiaries can adequately justify that these activities are vital for the implementation of the project and maximise its European added value, and where they contribute to achieving the objectives of the funding programme, could such costs be accepted as eligible (subject to prior explicit approval by the Commission).

Please refer to Article 6 of the MGA.

! Note

When filling out the consolidated budget, applicants are required to indicate per participant, the global amount of costs broken down by category they estimate necessary to carry out the project. Those amounts should be based on a detailed and accurate estimation of individual costs taking into account the nature of the activities to be performed as well as the relevant rules of eligibility contained in the present guide and/or the grant agreement. The detailed estimations should be kept on file and may be requested by the Commission at any time before, during or after project implementation.

1.2 Eligible direct and indirect costs

"Direct costs" of the action are those specific costs which are directly linked to the implementation of the action and can therefore be attributed directly to it. They may not include any indirect costs.

"Indirect costs" are those costs which are not specific costs directly linked to the implementation of the project and can therefore not be attributed directly to it. They may not include any costs declared as eligible direct costs. Eligible indirect costs shall be declared on the basis of a flat rate of maximum 7% of the total eligible direct costs.

Specific provisions on eligible expenditure are further detailed in the grant agreement and in section 2. of this Annex.

1.3 Ineligible costs

In addition to any other costs which do not fulfil the conditions set out under section 1.1. above, the following costs shall not be considered eligible:

- return on capital;
- debt and debt service charges;
- provisions for losses or debts;
- interest owed;
- doubtful debts;

- exchange losses;
- the insurance premium against risk of exchange rate losses;
- costs of transfers from the Commission charged by the bank of a Beneficiary;
- costs declared by a 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);
- excessive or reckless expenditure;
- deductible VAT: if, for a specific cost, a Beneficiary can deduct VAT on its sales, this VAT is not eligible under the grant as it does not consist in a cost for the beneficiary;
- VAT for costs generated by activities engaged in by public bodies (State, regional or local government authority or other public body) acting as a public authority is not eligible, even if it is not recoverable⁶;
- taxes for which the contractor 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;
- expenditure incurred outside the eligibility period;
- travel, subsistence and any other fees for any staff or elected representative of any EU institutions/agencies;
- gifts and presents;
- recreational/touristic/cultural activities;
- costs incurred in relation to activities not foreseen in Annex I of the grant agreement (description of the action);
- costs not entailing a cash flow for the Beneficiaries;
- 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;
- contributions in kind from third parties;
- costs incurred by a third party to the Grant Agreement;
- indirect costs exceeding the percentage or value agreed in the Grant Agreement;
- indirect costs declared by any organisation receiving an operating grant from the EU budget.

1.4 Eligibility of VAT

When you purchase a good or a service necessary for the implementation of an activity supported by an EU grant and pay value added tax (VAT) on this purchase, the VAT paid

⁶ For additional information, please see section 1.4.

as part of the purchase price can be considered as an eligible cost, except where the activity falls within one of the following categories:

- activities for which VAT is **deductible**: taxed activities or exempt activities with right of deduction.
- activities engaged in by bodies governed by public law of a Member State (State, regional or local government authority or other public body), acting as a **public authority**.

! Note

The eligibility of VAT has to be assessed by activity and by Beneficiary, not necessarily for the grant as a whole.

1.4.1 Deductible VAT

VAT paid by a grant Beneficiary on purchases necessary for the implementation of taxed activities can be deducted from VAT charged by the grant Beneficiary on its sales. It does not constitute a cost for the Beneficiary and may therefore not be eligible.⁷

For exempt activities without right of deduction the VAT is always eligible.⁸ The same is true for activities outside the scope of VAT (i.e. non-economic activities), unless the activity is an activity engaged in as a public authority.

1.4.2 Activities engaged in as a public authority

To prevent any risk of unequal treatment between private and public entities as beneficiaries of DG Justice and Consumers grants in situations where both public and private entities can theoretically implement the same activities under national legislation of the relevant Member State, the eligibility of VAT is not based on the legal status of the beneficiaries (i.e. it does not depend on whether they are private or public entities).

For public entities, VAT is therefore only ineligible in situations where it may not have a distortive effect between publicly and privately funded bodies, i.e. in case of public power prerogatives which can only be exercised by public bodies under their special legal framework. This encompasses activities engaged in by bodies governed by public law of a Member State under the special legal regime applicable to them (e.g. powers of police, powers of justice, fight against counterfeiting of banknotes and coins, national statistics, definition and enforcement of public policies), thus not including activities pursued by public entities under the same legal conditions as those that apply to private economic operators.

According to Article 13(2) of the VAT Directive⁹, Member States may transpose the VAT Directive by stating in their national VAT legislation that some exempted activities are, where carried out by public bodies, to be considered as activities engaged in as public authorities. To ensure equal treatment of all beneficiaries and avoid distorting effects depending upon the national transposition process, according to the Rules of Application of the Financial Rules applicable to the general budget of the Union, those activities shall not be regarded as activities engaged in as public authorities, independently from the

⁷ The same applies to exempt activities with right of deduction (e.g. exports), which are however not activities typically financed in the framework of DG Justice and Consumers's programmes.

⁸ Including for public entities – these activities are never to be considered as activities engaged in as a public authority.

⁹ Directive 2006/112/EC, as revised.

content of the national VAT legislation. Therefore, VAT paid by beneficiaries in relation to the implementation of those activities is eligible.

1.4.3. Application of these rules to the calls of DG Justice and Consumers

The following examples can serve as a reference for beneficiaries when assessing the eligibility of VAT within the framework of their project, but they are not an exhaustive list. They have been established without prejudice to the applicable national law in the individual Member States (which may define other/additional public power prerogatives and activities falling under a special legal framework) and should therefore always be applied to your particular project in the light of the general rules laid out above, in particular where activities engaged in by public authorities are concerned. Beneficiaries that are public law bodies are responsible to verify compliance with the public authority criterion.

Activities engaged in as public authority (VAT ineligible):

- development and operation of infrastructure and IT systems to interconnect public registers or databases managed by public entities under a special legal framework;
- cooperation in the area of detention, e.g. on the transfer of prisoners or on probationary services, between public entities responsible for these activities;
- drafting of public policies and laws by governmental bodies of Member States is an activity engaged in as public authorities. Therefore, VAT incurred in relation to the organisation of meetings of public policy-makers with the aim of drafting, harmonising or reviewing legislation in the area of justice is not eligible. On the other hand, a conference organised by public entities with the aim of informing stakeholders and disseminating knowledge about a particular issue does not qualify as activity engaged as public authority, as the same conference could also be organised by a private entity (VAT eligible).

Training activities for judges are not in principle activities carried out as a public authority, unless the national legislation designates a public body as the sole entity having such a competence. The nature of the activities to be taken into account is training, even though the target population is judges and the sector relates to sovereign powers. In this case the VAT is eligible.

Exempt activities without right of deduction, including activities referred to in Art. 13(2) VAT Directive (VAT eligible):

- hospital and medical care and closely related activities undertaken by bodies governed by public law or, under social conditions comparable with those applicable to bodies governed by public law, by hospitals, centres for medical treatment or diagnosis and other duly recognised establishments of a similar nature;
- the provision of children's or young people's education, school or university education, vocational training or retraining, including the supply of services and of goods closely related thereto, by bodies governed by public law having such as their aim or by other organisations recognised by the Member State concerned as having similar objects;
- the supply of certain cultural services, and the supply of goods closely linked thereto, by bodies governed by public law or by other cultural bodies recognised by the Member State concerned.

Activities out of scope (VAT eligible)

Activities and services provided by a non-governmental organisation (NGO) free of charge (e.g. free counselling services, awareness-raising activities, etc.) involve no economic transaction and are therefore not subject to VAT.

Taxed activity (VAT ineligible)

Actions funded by Union grants which include taxed activities are expected to be revenue-generating actions. For example, a project includes the publication of a book by an NGO on an issue relevant under the call. The books will be sold in shops and will contain advertising space sold to companies. The sale of advertising space and the sale of goods for a charge are taxed activities. The VAT paid by the NGO on any supply needed for the publication of the book (e.g. paper, design services, printing services, distribution services) will be deductible from VAT charged by the NGO to the buyers of the advertising space and the books. The NGO will therefore not be allowed to declare this VAT as eligible under this action.

1.4.4. Conclusion for preparation of the estimated budget and final financial statements

Applicant need to identify if VAT is an eligible cost in the light of the above instructions at application stage. This will have an impact on the final amount of the grant. By submitting the estimated budget, applicants declare that the estimated costs only include eligible VAT. In case your proposal is retained for funding, this amount will be used by the Commission as the maximum amount of total eligible costs which will not be further discussed.

If the applicant or one of the partners is a public entity, you should also identify any cost items you consider as incurred in the framework of activities engaged in as public authority (with the consequence that VAT is ineligible and should not be included in the cost). Since only the supply of goods and services can be subject to VAT, this is only relevant for those cost categories which imply procurement from your side, e.g. costs of travel, of equipment, of consumables, supplies, etc.

When submitting the final financial statements, the coordinator is responsible for ensuring that VAT is declared in accordance with the above rules.

1.5 Award of contracts

1.5.1 General rules

Procedure for award

Where the implementation of the project requires the procurement of goods, works or services, the Beneficiaries shall award the contract to a third party ensuring that they respect the following principles:

- they must select the tender offering best value for money or, as appropriate, the tender offering the lowest price;
- they shall avoid any conflict of interests.

The Beneficiaries are allowed to organise the tender procedure according to their internal practices, provided that they can demonstrate that the two abovementioned principles are respected. Beneficiaries acting in their capacity of contracting authorities within the meaning of 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 work contracts,

public supply contracts and public service contracts or contracting entities within the meaning of 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 shall abide by the applicable national public procurement rules.

The Beneficiaries shall retain sole responsibility for carrying out the project and for compliance with the provisions of the Grant Agreement.

The Beneficiaries cannot act as subcontractors in the project.

Contracts

The Commission is *not* party to such agreements between any of the Beneficiaries and a goods/service provider. To this effect the Commission has no liability towards any of the parties under these agreements and is bound solely by the terms of the Grant Agreement.

The Beneficiaries must undertake the necessary arrangements to ensure that the goods/service provider waives all rights in respect of the Commission under these agreements.

The Beneficiaries must ensure that the Commission, the European Court of Auditors (ECA) and the European Anti-Fraud Office (OLAF) can exercise their rights under Articles 17 and 18 of the Grant Agreement also towards their contractors and subcontractors. They must also ensure that their obligations under Articles 20, 21, 22 and 30 of the Grant Agreement also apply to the subcontractors.

Typically, these contracts should include the following terms:

- Goods/services to be provided and their links to the project;
- Dates on which the contract begins and ends;
- Price to be paid (breakdown and description of the costs);
- Detailed description of the tasks/work schedule/completion phases;
- Detailed description of the costs on which the price is based;
- Payment arrangements (one or more advance payments, staggered payments, etc.);
- Clauses in respect of non-performance or late completion.

1.5.2. Implementation contracts - category D2 of the estimated budget

These contracts refer to the procurement of ordinary services, goods or equipment needed to carry out the project (e.g. dissemination of information, evaluation, audits, translations, reproduction, purchase of tickets, renting of rooms and accommodation, purchase of consumables and supplies, website development etc.). These contracts do not, contrary to subcontracting, imply any externalisation of the project activities described in the proposal.

Such contracts have to comply with the provisions specified above under section ***Error! eference source not found.*** No additional conditions need to be complied with.

1.5.3. Subcontracting of tasks - category C of the estimated budget

A "subcontract" is a procurement contract which covers the implementation by a third party of tasks forming part of the action as described in Annex I of the grant agreement (contrary to implementation contracts described above).

Beneficiaries may subcontract such tasks provided that, in addition to the conditions specified above under section 1.5.1, the following conditions are complied with:

- subcontracting only covers the implementation of a limited part of the action;
- it is not acceptable for any of the Beneficiaries to subcontract all or a majority of the project activities, as this distorts both the concepts of the partnership and of the ownership of the project. The Beneficiary/Coordinator may not subcontract the management and general administration of the project and the Co-beneficiaries may not subcontract all or most of the activities for which they are responsible.

Additional limitation to the subcontracting allowed for projects (e.g. the amount allocated to subcontracting cannot exceed X% of the total eligible costs of the project) may be specified in calls for proposals, in the section on financial provisions.

- recourse to subcontracting is justified having regard to the nature of the action and what is necessary for its implementation;

At the time of application the Applicant is requested to specify in Annex 1 to the Application Form the tasks that will be subcontracted and to duly explain the added-value of such subcontracting and the reasons for the lack of the relevant expertise within the Partnership.

- the estimated costs of the subcontracting are clearly identifiable in the estimated budget;
- after the grant is awarded, any recourse to subcontracting which is not described in the Applicant's proposal and is not included in Annex I of the Grant Agreement, must be communicated by the Coordinator in accordance with the provisions of the Grant Agreement.

2. DETAILED PROVISIONS ON ELIGIBLE EXPENDITURE

2.1 Personnel costs (heading A)

2.1.1. General provisions

To ensure the successful implementation of the tasks related to the project activities, appropriate human resources should be allocated to the project. Their costs are part of the eligible costs, under the conditions and modalities described below.

Remuneration rates

The costs shall be calculated on the basis of the actual gross salary or wages plus obligatory social charges and any other statutory costs included in the remuneration.

! Note

The rates at which staff is charged to the project must correspond to the relevant Beneficiaries' normal remuneration policy (documented by salary grids, long-term work contracts, etc.) and should not significantly exceed the rates generally applicable in the relevant area, both geographically and with respect to the profile of the staff concerned (and necessary for the project). Failure to respect this principle may lead to the costs being classified as reckless and excessive expenditure at any moment. The difference between the current market rates/rates documented as compliant with the Beneficiary's long-term remuneration policy and the higher rates actually paid may be considered as ineligible cost.

Time allocated to the project

Personnel costs shall be charged in respect of the actual time of the staff concerned.

Where a staff member (or assimilated) works full-time for one of the Beneficiaries, but is allocated only part-time to the project, only the equivalent part of his/her salary is an eligible cost for the project. This amount cannot exceed the daily/hourly gross cost to the employer¹⁰ multiplied by the number of days/hours worked for the project. In these cases the time which each employee spends working on the project, shall be recorded using timesheets or an equivalent time registration system established and certified by the employer.

Salaries (fees) of non-permanent staff (staff specifically recruited for the project) may be charged to this budget heading provided that the following conditions are fulfilled:

- the individual concerned works for one of the Beneficiaries with a contract of employment or an assimilated contract¹¹ explicitly linking the person to the project;
- the individual concerned works under the instructions/supervision of the Beneficiary and, unless otherwise agreed with the Beneficiary, on the premises of the Beneficiary;
- the result of the work belongs to the Beneficiary;

¹⁰ These rates should correspond to the organisations normal remuneration policy. The inflation of rates or specific separate contracts are not considered as acceptable and can result in the costs in their totality not being taken into account when establishing the amount of the final grant.

¹¹ To be distinguished from a service contract, which should be regarded as an implementation contract and should comply with the general principle applicable to awarding contracts as indicated under section 1.5.2.

- the costs are reasonable and not significantly different from the costs of staff performing similar tasks under an employment contract with the Beneficiary;
- travel and subsistence costs related to such a person participation in project meetings or other travel relating to the project is directly paid by the beneficiary;
- the individual uses the Beneficiary's infrastructure (i.e. generates indirect costs for the Beneficiary).

! Note

If the same person is contracted/recruited to work on different projects with different contracts but performing similar roles the rates should not vary from one project to the other.

! Note

When filling out Staff costs in the consolidated budget, applicants should indicate per beneficiary the global amount of staff costs they estimate necessary to carry on the project. Those amounts should be based on a detailed and accurate estimation of individual staff costs following the method of calculation described below and the relevant rules of eligibility contained in the present guide and/or the grant agreement. These detailed estimations should be kept on file and may be requested by the Commission at any time before, during or after the project implementation. As an example of good practice they must contain:

- the name of the project staff member (if known);
- his/her function in the project;
- the staff member's working status: if he/she will be recruited specifically for the project or is a permanent employee of the organisation, if he/she works under a contract other than an employment contract, if he/she will be working part-time or full-time for the project, etc.;
- if the staff member is a civil servant or works under a private law contract of employment;
- the number of working hours included in the daily rate.

The same level of detail and the same method of calculation based on actual salaries are expected **at reporting stage**.

2.1.2. Costs for permanent staff of a public organisation

This section refers to costs of permanent staff of a public organisation, meaning all public entities. It is not applicable to staff costs of universities, regardless of their status.

The salary cost of permanent staff of a public organisation may be funded only to the extent that they relate to the costs of project activities that the public organisation would not have carried out had the project concerned not been undertaken.

2.1.3. Provisions on reporting on personnel costs

2.1.3.1. The Calculation Method

The Beneficiaries are requested to use the following method for calculating the personnel costs. An excel staff costs calculation template is available on the website of DG Justice and Consumers. It is strongly suggested to use this sheet at least for reporting purposes as

it contains the minimum requirements requested by DG Justice and Consumers as described below.

The calculation of personnel cost must be based on the annual gross salary including social charges and other statutory costs, the total actual annual working time units and the time actually worked on the grant, as follows:

$$\frac{\text{(a) Annual gross salary + social charges}}{\text{(b) Total actual annual productive working days or hours}} \times \text{(c) actual days or hours working on the grant}$$

Where:

(a) **Annual Gross Salary + Statutory Social Charges** = costs actually paid by the Beneficiary in the timeframe of a year, including: salary, taxes, employer's contribution for national security schemes etc.

When establishing the annual gross salary, the following elements should also be taken into consideration:

1	Annual gross salary including paid overtime and 13 th and 14 th salaries, if applicable. This should be done by adding up the gross salary per month as indicated on the salary slip.
+ 2	Holiday allowance, if not included in item 1 above.
+ 3	Obligatory/compulsory social charges imposed by law, such as pension schemes, health schemes, insurance schemes, contribution to labour market funds, etc.
+ 4	Statutory pension schemes established under national law. Employer's contribution to non-statutory pension schemes is not accepted as an eligible cost and should not be used in the calculation.
- 5	Less compensation received from insurance or other schemes in case of sickness and re-employment schemes to reactivate unemployed people.
Total	Annual staff cost (sum of 1 to 4 minus 5)

All additional (non-statutory) and individual pension schemes and/or sickness insurances are not eligible, as well as company cars, bonuses and any other similar fringe benefits. Dividends or profit sharing are also not eligible.

The above calculation should be based on statutory documents, such as the salary slips and pay roll summary, so that the amounts taken into account for the calculation of the annual staff cost can easily be traced and verified.

(b) **Total actual annual productive time** = total time in days or hours worked in the timeframe of a year.

The calculation of the total annual productive days or hours must be done as follows:

1	Total number of days in a year	365
- 2	Less weekends	104
- 3	Less public holidays	
- 4	Less annual leave actually taken	

- 5	Less time compensation or flexitime	
- 6	Less sickness	
+ 7	Plus any paid overtime	
	Total number of productive days in the year (1 minus 2 to 6 plus 7)	

Time spent on meetings, activities, training and similar absences are considered as productive working time and should not be deducted.

Also note that long term illness and maternity leave cannot be charged to the grant. Furthermore, any amounts corresponding to such long-term absences should be deducted from the nominal amount "annual gross salary + statutory social charges", i.e. the amount "annual gross salary + statutory social charges" should only indicate the salary for the time during which the relevant staff member was not on long-term sick leave/maternity leave.

Holidays, sickness and leave are not days during which the person has worked for the project, therefore they cannot be added to the actual days worked for the project (but since they are deducted from the annual productive days, their cost is taken into account and split between the different projects for which the person has worked during the year).

(c) **Actual days/hours worked on the grant** = worked time in days or hours for the purpose of the grant. This needs to be clearly substantiated by timesheets (see provisions on time registration systems below).

When the person worked exclusively for the project, the annual productive days equal the days worked for the project and the cost to be charged to the project equals the annual cost calculated as explained above.

As shown in the above calculation, any overtime costs claimed must be calculated based on the overall remuneration for the normal working hours plus cash compensation for the overtime work and divided by the total number of working hours (hours of normal work and hours of overtime work).

! Note

For projects running over several years the calculation of the cost of salary related to the project must be done separately for each individual year using the same format as explained above.

2.1.3.2. Time Registration Systems

The purpose of recording the total time (days/hours) worked per employee is to allow the Commission services to verify that the actual rate per time unit is applied.

Timesheets are not mandatory for staff members allocated exclusively to the project.

As specified above, where a staff member works full-time for the organisation, but is allocated only part-time to the project, only the equivalent part of his/her salary is an eligible cost for the project. For this reason every Beneficiary must establish a time registration system that, as a minimum, respects the following rules:

1. The timesheets (paper or electronic) must contain at least the following information:

- Project reference number (Grant Agreement number);

- Name of the employer;
 - Name of the employee;
 - The timesheet should be kept on either a weekly or monthly basis and show the day, month and year. Global sheets showing for example "x" hours spent per month are not accepted as supporting documentation;
 - The number of time units (days or hours) worked on the project during the period of the timesheet;
 - Number of time units (days or hours) worked on other grants/activities;
 - Total number of time units (days or hours) worked;
 - Details of the tasks performed for the project;
 - Date and signature of the employee;
 - Date and signature of the manager.
2. The time worked on the project must be registered in a timely and regular manner, normally every day (timesheets established retroactively shall not be accepted as supporting document).
 3. The completed timesheet for a given month should be signed by the employee and approved by the supervisor in a timely manner – ideally during the first week of the following month.

It is highly recommended that a description of the time registration procedure is written down for future reference.

2.2. Travel & subsistence (heading B)

This heading covers costs of travel and related subsistence allowances. Only travel costs relating to specific and clearly identifiable activities are eligible for Union funding and must be made by persons directly involved in or contracted for such activities. Travel and subsistence costs must be reasonable and in line with the Beneficiary's usual practices on travel costs.

Travel and subsistence costs of participants in conferences and seminars should also be included under heading B.

2.2.1. Travel costs

Travel costs should include all costs from the point of origin to the point of destination, including transfers to/from airport/train station¹². Any travel must be shown to be relevant to the project.

! Note

When filling out Travel costs in the *consolidated budget* at Application stage, applicants should indicate: per beneficiary, the global amount of travel costs they estimate necessary to carry out the project. These estimations must be based on a detailed and accurate estimation of individual travel costs taking into account the actual costs per destination the number of persons who

¹² In some exceptional cases where public transport is not available, it may be necessary to take a taxi. Where several persons travel in the same taxi only one fare can be charged.

will be travelling as well as the rules of eligibility described in the present guide and /or the grant agreement. These detailed estimations should be kept on file and may be requested by the Commission at any time before, during or after project implementation. As an example of good practice they should contain

- the reason for travelling (e.g. Second Project Meeting, Study visit, etc.);
- the places of origin and destination;
- the number and, if already known, the names of the people travelling;
- the type of unit (e.g. flights, train).

This level of details will be required at the reporting stage at the end of the project.

All persons travelling within the context of a grant covered by this Guide are required to make every effort to use the most economical fare and method.

For travel by rail, first class fares are accepted, whilst for air travel it is the most economical fare.

However, where air/rail travel is not economical or not possible, cost for the use of a car will be refunded as follows:

- for private vehicles (own and company cars): on the basis of the corresponding (or an equivalent) rail fare - the price of one ticket only will be reimbursed, even where several people are travelling in the same vehicle); evidence of the corresponding rail fare should be sought at the time of travel and documentation evidencing this (e.g. declaration of costs from a travel agent; on-line quote) should be readily available;
- for hire cars (maximum category B or equivalent) or taxis: the actual cost where this is not excessive compared with other means of travel (also taking account of any influencing factors i.e. time, excessive luggage);
- only where none of the above-mentioned means of calculation can be applied, will a 'rate per mile/km' be considered; where this is the case, a full explanation should be provided as to the reason for the non-application of the above-mentioned means of calculation and full documentation should be readily available to substantiate the rate applied (to include evidence of the 'organisational' or 'national' rates per mile/km and support documentation evidencing payment of the applied rate).

2.2.2. *Subsistence costs*

Costs for subsistence (cost of accommodation, meals, local travel within the place of mission and sundry expenses) are eligible, provided that they are reasonable. The amounts per country published under http://ec.europa.eu/europeaid/funding/about-calls-tender/procedures-and-practical-guide-prag/diems_en give an indication of what will be considered as reasonable.

Unless otherwise indicated in the call for proposals and in the Grant Agreement, these costs are eligible on basis of actual amount spent or on the basis of a per diem system. In the former case it is thus very important to keep all supporting documents (see section 3.3.2.1). These may be requested by the Commission before making the final payment and must be kept available for a possible ex-post audit/control. To be considered eligible these costs must be reasonable, conform to local prices and exclusively linked to the project.

If the place of employment/residence is within 100 km from the place of the project event, no hotel cost can be accepted. This means that for travel of less than 100 km no overnight stay will be accepted.

Evidence of the applied payment system (documentation evidencing amounts reimbursed on the basis of actual costs incurred or evidence of payment of daily per diem rates to an individual) should be readily available.

It is not recommended that reimbursement is effected through cash payments but through a bank transfer.

! Note

When filling out Subsistence costs in the *consolidated budget at application stage*, applicants should indicate: per beneficiary, the global amount of subsistence costs they estimate necessary to carry out the project. These estimations should be based on a detailed and accurate estimation taking into account the number of persons involved as well as the rule of eligibility and ceilings described in the present guide and /or the Grant agreement. These detailed estimations should be kept on file and may be requested by the Commission at any time before, during or after project implementation. As an example of good practice these details should contain

- the reason for travelling (e.g. Second Network Meeting, Study visit, etc.)
- the place of travel;
- the number and if already known, the names of the people receiving the subsistence allowances.

This level of detail will be required **at the reporting stage at the end of the project.**

2.2.3. *Per Diems*

The system of per diem can be accepted only if it can be demonstrated that such a system was officially in place before the grant was awarded.

If one of the Beneficiaries as part of its corporate policy normally operates under a system of per diems (daily allowance), the per diem cannot exceed the maximum limits per country as set by the Commission. Where the costs declared exceed this threshold, the excess amount will be considered as excessive or reckless expenditure and will not be considered eligible for the calculation of the final EU grant.

Unless otherwise specified in the specific corporate policy in place, the Commission will refer to the following costs composition when assessing costs eligibility: 62% of the per diem amount is deemed to cover accommodation, the remaining 38% are deemed to cover subsistence.

The accommodation part of the per diem is accepted only when an overnight stay is required.

The subsistence part of the per diem is deemed to cover the following expenses:

15% = Breakfast

- 30% = Lunch
- 30% = Dinner
- 25% = Local transport and sundry expenses

Where a common lunch or dinner is provided to the participants during a project event and this is charged separately to the project (i.e. reported as a specific cost item), the following rules must be applied:

- The relevant cost items should be reported under the " Other Direct costs" (heading E) and details of the recipients should always be indicated;
- Where one or more of the persons concerned by the common lunch/dinner (or other service that is otherwise included in the "per diem" amount) also receive the per diem amount, this amount must be reduced accordingly (and the relevant financial report should explicitly indicate such cases). Under no circumstances should the relevant amounts be charged to the project twice.

! Note

If any of these components are provided to the participants then the daily allowance must be reduced proportionally by the percentage indicated above.

! Note

Payment in cash of such a per diem is to be avoided (bank transfer must be favoured) unless it can be demonstrated through justifying accounting documents that such a payment is recorded in the official accounts of the Beneficiary.

! Note

When filling out per diem costs in the consolidated Budget application, Applicants should indicate: per beneficiary, the global amount of per diem they estimate necessary to carry out the project. These amounts should be based on a detailed and accurate estimation taking into account respective corporate policies the number of persons involved and the relevant rules of eligibility described in the present guide and/or the grant agreement. These detailed estimations should be kept on file and may be requested by the Commission at any time before, during or after project implementation.

This level of detail will be required **at the reporting stage at the end of the project.**

2.3. Direct costs of subcontracting (heading C)

In case some activities are subcontracted they must be included under other direct costs and must comply with the subcontracting rules mentioned in section 1.5.3 of this Annex.

2.4. Other Direct costs (heading D)

Other direct costs include equipment, land and immovable property, consumables, conference and seminars, publication and dissemination, and any eligible direct costs not covered in the previous categories.

2.4.1. Equipment (heading D1)

The cost of depreciation of equipment (purchased prior to the beginning of the project) is in principle considered as part of indirect project costs ("overheads", heading E). However, if specific equipment needs to be purchased for the project activities, this equipment (computer, audio-visual equipment, etc.) can be included under the equipment category (heading D.1). However, applicants must respect the following rules:

- Clearly demonstrate why equipment needs to be purchased, rented or leased to carry out the project activities;
- Respect the rules on award of contracts (cf. section 1.5), e.g. compare the prices of different suppliers to see who offers the best value for money (taking account of price and quality). Evidence of market prospection and choice of contractor should be kept on file and made available to the Commission upon request;
- Charge to the project only the cost of equipment purchased or rented during the period covered by the Grant Agreement, at a rate that reflects the degree and duration of use for grant purposes within that period;
- Only the cost depreciated in accordance with international accounting standards and the beneficiary's usual accounting practices will be considered eligible, taking into account the rate of actual use for the purpose of the action. Example of depreciation calculation:

Total value of equipment purchased: EUR 1.000,00

Assumed service life: three years (36 months)

Permissible monthly depreciation will then be $EUR\ 1000/36 = EUR\ 27,78$

Duration of the eligibility for cost in Grant Agreement: 01/10/2014 to 30/09/2016 (24 months).

Date of purchase (= date of invoice): 30/04/2015.

The period of use will then be not more than 17 months.

Supposing the equipment is used on a half-time basis for the project, the usage rate will be 50%.

The total amount payable for depreciation under the grant will then be:

$EUR\ 27,78 \times 17\ months \times 0,5 = EUR\ 236,13.$

- The equipment purchased must be then itemised in the organisation in which it is installed and bear an inventory number.

!Note

When filling out equipment costs in the *consolidated Budget application*, applicants should indicate: per beneficiary, the global depreciated amount of equipment they estimate necessary to carry out the project. This amount should be based on a detailed and accurate estimation taking into account the rules of depreciation and the relevant rules of eligibility described in the present guide and/or the grant agreement. These detailed estimations should be kept on file and may be requested by the Commission at any time before during or after project implementation.

This level of detail will be required **at the reporting stage at the end of the project.**

2.4.2. Land and immovable property (heading D2):

Costs of purchase of land and immovable property are not eligible.

Rental costs of premises necessary to carry out the project will have to be documented by a specific rental contract/lease indicating a clear and exclusive link with the project. In absence of such a link the cost will be considered as covered by the overheads costs. These types of contract are considered as implementing contracts.

2.4.3. Consumables (heading D.2)

The costs of consumables and supplies are eligible provided that they are identifiable and exclusively used for the purpose of the project. They must be identifiable as such in the accounts of the beneficiary. When purchasing them, the beneficiary must comply with the rules on award of contracts (cf. section 1.5). Consumables and supplies are real costs necessary to produce the outputs and strictly related to the activities of the project.

General office supplies (pens, paper, folders, ink cartridges, electricity supply, telephone and postal services, Internet connection time, computer software, etc.) are indirect costs and are covered by overheads (heading E), unless unusually high quantities of such supplies are required due to the specific circumstances.

2.4.4. Publications and dissemination (heading D2):

In order to be eligible for Union funding, publications must be produced specifically for the project and comply with the Guidelines on Visibility of Union Funding. Publication and dissemination costs include costs for editing, translation and printing, as well as costs for website creation and/or maintenance.

!Note

If such costs are necessary to carry out the project the applicant must foresee them per beneficiary under category D2 of the budget. The amounts foreseen in the consolidated budget must reflect a detailed and accurate estimation based on the type of publication, languages number of copies/pages. It should also take into account the relevant rules of eligibility contained in the present guide and/or the grant agreement. These detailed estimations should be kept on file and may be requested by the Commission at any time before, during or after the project implementation.

The details that should be taken into account when preparing the budget must include the following:

Publications:

- the title of the publication;
- the reference number of the output in Annex I – Project Description and Implementation (e.g. Workstream 4, output 3 - Conference);
- the type of publication (e.g. brochure, leaflet, etc.);
- the language(s) in which the publication will be produced;
- the number of estimated page per publication;
- the number of copies.
- the type of units (usually the number of pages or the number of copies).

Translations:

- the title of the publication;
- the reference number of the output in Annex I – Project Description and Implementation (e.g. Workstream 4, output 3);
- the language of origin and destination (e.g. from English into Italian);
- the number of pages
- the type of unit, i.e. pages

Costs for editing, printing, translation, etc. should be entered in separate lines.

This level of detail is expected **at reporting stage** at the end of the project. These details must also be present on any financial supporting documents.

2.4.5. Conferences, and seminars and other events (heading D2)

Specific costs relating to conferences and seminars organised as part of the activities to be co-financed by the grant should be included under other direct costs, heading D2. This should not include travel and subsistence allowances incurred by beneficiaries to cover costs for participants (to be included under Travel - heading B).

! Note

If such costs are necessary to carry out the project the applicant must foresee them per beneficiary under category D2 of the budget. The amounts foreseen in the consolidated budget must reflect a detailed and accurate estimation based on the expected number of participants, the duration of the event, the need for interpretation and catering... It should also take into account the relevant rules of eligibility contained in the present guide and/or the grant agreement. These detailed estimations should be kept on file and may be

requested by the Commission at any time before, during or after the project implementation.

The details that should be taken into account when preparing the budget must include the following:

Renting of rooms

- the expected number of participants;
- the duration of the event (e.g. days, half-days or number of hours);
- the title of the event in *Annex I – Project Description and Implementation*

Interpretation

- the number of interpreters per day
- the number of days of interpretation
- the language of origin and destination (e.g. English/French & French/English)
- the type of unit: days of interpretation;

Catering:

- the type of catering costs (e.g. lunch, coffee break);
- the number of items;
- the number of participant;
- the unit rate: participants.

This level of detail is expected **at reporting stage** at the end of the project. These details must also be present on any financial supporting documents.

Costs for catering foreseen in this category must not include persons receiving 'subsistence allowance' for the same event, unless such costs are deducted from these subsistence allowances.

2.4.6. Costs not falling under any other heading

Typical expenditure concerned by this includes:

- Costs of sub-contracted services supplied (e.g. experts not considered as staff member, specific evaluation of the project, auditor fees);
- Conference fees; meeting registration costs;
- Charges for financial services (e.g. fees for a bank guarantee requested by the Commission);
- Purchase of information materials specific and key to the project implementation (books, studies, electronic data);
- Project specific press releases and event advertisements (one-off costs);
- Purchase of copyrights and other Intellectual Property Rights (IPR);
- Intellectual property costs connected with the publication of project materials e.g. CD-ROM;
- Other costs stemming from obligations under the Grant Agreement which are not budgeted for under another budget heading.

Such costs may be foreseen and reported under heading D2, provided they are necessary and specific to the activities of the project and contribute to the value of the final project results.

2.5. Indirect Costs (heading E)

Indirect costs are synonymous with the commonly used term "overheads". These are costs that cannot be identified as specific costs directly linked to the project which could be booked to it directly. These cover general indirect costs incurred by an organisation in the implementation of a project. Typically they include:

- General rental costs or depreciation of buildings and equipment,
- Maintenance costs;
- Telecommunication and postal fees, heating;
- Water, gas, electricity, etc.;
- Office furniture;
- Supplies and petty office equipment;
- Insurance;
- Costs connected with horizontal services, such as administrative and financial management; human resources; training; documentation; IT, etc.

! Note

An organisation that receives an operating grant from the EU budget may not claim indirect costs in their budget estimate and in their final statement of expenditure for an action grant for the period covered by the operating grant.

Eligible indirect costs are calculated on the basis of a flat rate instead of on the basis of actual costs. The flat-rate funding in respect of indirect costs means that at the stage of final reporting the costs do not need to be supported by any accounting documents. However, they have to be explainable in case of control.

The percentage that can be requested is limited to a maximum of 7% of the direct eligible costs. The actual percentage requested may be lower (or may be unilaterally reduced by the Commission prior to the signature of the Grant Agreement, based on the structure of the estimated budget, e.g. in cases where the Beneficiary/Beneficiaries strongly rely on subcontracting rather than on the use of own resources) and will be indicated in the Grant Agreement and its Annex II.

The Grant Agreement and its Annex II will also indicate the corresponding maximum amount of indirect costs (in absolute terms). After the project is finalised, the final amount of indirect costs will depend on the amount of the direct eligible costs that will be accepted by the Commission. This amount may be lower than the amount indicated in the original budget estimate or in the Grant Agreement.

2.6. Contributions in kind

Contributions in kind shall not be calculated as actual expenditure and shall not constitute an eligible cost. They shall not be taken into account for the calculation of total eligible costs and the final amount of the grant.

! Note

Contribution in kind refer to non-cash inputs from third parties, such as:

- Any donation of raw materials (i.e. paper and ink for publication purposes);
- Unpaid volunteer work or unpaid provision of service;
- Any other good or service provided to the project whose cost is borne by another organisation and not reimbursed by the Beneficiary.

Contributions in kind do not constitute an eligible cost. They cannot be reported either as income in the estimated budget nor at final reporting stage.

3. SUPPORTING DOCUMENTATION

3.1. General principles

The following general principles are applicable to all categories of costs:

- No undocumented cost will be considered as eligible by the Commission!
- Whenever possible, all payments must be made by bank transfer, not in cash.
- Invoices related to the purchase of goods or equipment must bear the grant reference, date of purchase and delivery. Invoices related to services must also specify the date(s) on which the services were provided.
- The coordinator is responsible to request and review any documents or information required by the Commission and to verify their correctness and completeness before passing them on to the Commission. It is therefore important to define in advance a smooth and regular flow of information between project participants in a consortium agreement (see Article 25.3 of the Grant Agreement).
- Supporting documents must be kept on file for a period of five years after the final payment took place.
- In case of audit, check or inspection of a multi-beneficiary project the coordinator will be requested to make available the supporting documents relating to the entire project including those of the co-beneficiaries.

No supporting documents need to be attached to the final report. However, the Commission may request from the Coordinator to provide copies of certain or all supporting documents for any cost categories. In case of a multi-beneficiary project the request may concern both costs incurred by the Coordinator and those incurred by the Co-beneficiaries. The documents must be the same as those which would be accepted by the Beneficiaries' tax authorities and may include the documents described below in respect of individual cost categories.

! Note

Only copies of supporting documents should be provided to the Commission if requested. Originals must be kept by the Beneficiaries for accounting/tax and audit purposes.

3.2. Documentation of Personnel Costs

Personnel costs declared can relate to staff under variety of conditions. A non-exhaustive list of the most common cases is provided below.

3.2.1. For all staff categories

- The total cost for the employee (comprising actual salary, statutory social security charges and other statutory costs included in the remuneration) as well as the calculation of the amount allocated to the project should be clearly identifiable from the supporting documents;
- Proof of regular salaries (salary grids) of the organisation may also be requested.

3.2.2. Staff (part-time or full time) working for one of the Beneficiaries on a permanent basis and allocated exclusively to the project

- Existing contract with the Beneficiary;
- Assignment letter with specific indication of tasks, reference to the project, to the duration of allocation to the project;
- Monthly salary slips;
- Proof of payment.

! Note

Such staff must be registered in the payroll and in the accounting system of the organisation.

Timesheets are not required.

3.2.3. Staff (part-time or full time) working for one of the Beneficiaries on a permanent basis and allocated only partly to the project

- Existing contract with the organisation;
- Timesheets or equivalent system established and certified by the employer containing the minimum requirements specified in section 2.1.3.2;
- Salary slips;
- Proof of payment;
- Calculation of the hourly or daily rate requested (for more details relating to the calculation, please refer to section 2.1.3.1 above).

! Note

Such staff must be registered in the payroll and in the accounting system of the organisation.

Timesheets are mandatory.

3.2.4. Non-permanent staff recruited exclusively for the implementation of the project and registered in one of the Beneficiary's payroll

- Specific contract linked to the project with specific indication of tasks, reference to the project, to the duration of the contract, to the hourly/daily rate;
- Salary slips;
- Proof of payment.

! Note

Timesheets are not required.

3.2.5. Natural persons working for a Beneficiary for the implementation of the project under a contract other than an employment contract

- Specific contract linked to the project with description of tasks, reference to the project, to the duration of the contract, to the time to be allocated to the project, to the hourly/daily rate;

- Timesheets or equivalent system established and certified by the employer containing the minimum requirements specified in section 2.1.3.2 (if the person does not work exclusively for the project);
- Invoices with indication of tasks performed, date, number of hours worked and price per hour;
- Proof of payment.

! Note

Timesheets are mandatory if the person does not work exclusively for the project.

3.3. Documentation of Travel & subsistence costs:

3.3.1. Documentation of Travel costs

- Copies of travel tickets (airplane, train, bus, etc.), including boarding passes when applicable;
- Copies of invoices for flight or rail tickets (if bought through internet, email of confirmation is accepted if no invoice is available however the price paid should be available on the confirmation);
- Travel by car: reimbursement claim, explanation of the calculation of reimbursement, copy of the internal reimbursement policy, if available (maximum of the equivalent first-class rail fare);
- Proof of payment;
- Attendance list signed by the participants (for meetings and conferences).

3.3.2. Documentation of Subsistence costs

3.3.2.1. Reimbursement on the basis of real costs

- Expenses reimbursement claim form (e.g. mission expenses reimbursement claim), indicating place, date and time, signed and dated by the participant (employee) and the person authorizing the expenditure (employer);
- Proof of accommodation (hotel invoice);
- Copies of all receipts related to food and beverages, local transport and other expenses;
- Attendance list signed by the participants;
- Proof of reimbursement of the claimed costs to the participant.

3.3.2.2. Reimbursement on the basis of per diem (in application of the Beneficiary's usual policy)

- Copy of the Beneficiary's internal policy;
- Reimbursement claim;
- Attendance list signed by the participants;
- Proof of reimbursement of the claimed costs to the participant.

3.4. Documentation of Equipment

- Copies of invoices declaring when the equipment was purchased and delivered;
- Proof of payment;
- Calculation of the amount requested;
- Internal rules on depreciation.

3.5. Documentation of Consumables

- Copies of invoices clearly indicating the period when the consumables were purchased and used;
- Proof of payment.

3.6. Documentation of Other direct costs

- Invoice
 - For editing: the invoice must specify the type/name of the publication and the number of pages/words;
 - For translations: the invoice must specify the title of the publication/document, the translation languages (from-to) and the number of pages/words;
 - For printing: the invoice must specify the type/title of the publication, the number of pages and the number of copies;
 - For conferences: detailed calculations for the relevant costs should be provided on the supporting documents (e.g. the supporting document for conference room rental should indicate the number of participants and number of days/hours of the stay; supporting documents for interpretation services should be detailed and indicate the cost per interpreter per day);
- Documentation related to the procedure that was followed for the award of contracts: copies of bids received, records related to the award process (comparisons of individual bids, minutes of meetings, etc.);
 - Subcontracting agreement should include the following terms: goods/service to be provided and its links with the project (it is advisable to include a reference to the project); dates on which the contract begins and ends; price to be paid (breakdown and description of the costs); a detailed description of the tasks/work schedule/completion phases; a detailed description of the costs on which the price is based; payment arrangements (one or more advance payments, staggered payments, etc.); clauses/penalties in respect of non-performance or late completion.
- Proof of payment.

3.7. Documentation of Indirect costs

No supporting documents need to be submitted.