EUROPEAN COMMISSION
DIRECTORATE-GENERAL JUSTICE

Directorate A
Unit A4 : Programme Management

GUIDE FOR APPLICANTS

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ACTION GRANTS

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PROGRESS

SECTION 4 - ANTI-DISCRIMINATION AND DIVERSITY

SECTION 5 – GENDER EQUALITY

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Please read this Guide carefully before you start preparing your application!

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1. Introduction

The purpose of this Guide is to assist Applicants in preparing a successful project application and help them to understand administrative and financial rules governing Commission grants.

It also aims at explaining technicalities of the submission process providing detailed information on how to fill in the Grant Application Form, the Project Description and Implementation Form (Annex 1), the Budget Form (Annex 2) and other relevant annexes mentioned in the call for proposals.

Applicants are therefore requested to read this Guide carefully before they start preparing the Application Package. The information provided in this Guide is supplementary to the rules published in the relevant call for proposals and should always be read together with this call. In case of any inconsistency or contradiction, the rules published in the call for proposals take precedence over this Guide.

! Note 1.

This Guide applies for the **Action grants** provided under the following strands of the **PROGRESS Programme** (established by Decision No 1672/2006/EC of the European Parliament and of the Council) : **Antidiscrimination and diversity** & **Gender Equality**

For specific policy objectives, this year's priorities and detailed eligibility criteria for Applicant and Partner organisations please refer to the relevant call notice.

2. General rules governing action grants

2.1. Who can apply?

For detailed information on the eligible organisations to apply under this call and the procedure to be followed, please refer to the relevant call notice.

2.2. Applicant (Co-ordinating organisation or Co-ordinator)

The **Applicant (also referred to as Co-ordinating organisation or Co-ordinator in this Guide)** may submit the application alone or may put together a team of **Partners (also referred to as Co-beneficiaries in this Guide)**.

On the basis of this choice two different types of agreements can be signed for the implementation of the actions selected for funding:

A. **Mono-beneficiary grant agreement** (see template published online), if only the Applicant organisation implements the activities

or

B. **Multi-beneficiary grant agreement** (see template published online), if the Applicant organisation (which will act as a co-ordinator) implements the activities jointly with Partner(s) which will be co-beneficiaries.

The Applicant is responsible for the project conception and development and for submitting the application. Moreover, the Applicant will be responsible for the overall management of the project, coordination of tasks, liaison with the Commission and management of the budget. The Applicant will be the only point of contact for the Commission and will be responsible for all the communication between the Commission and Partnership.

The Applicant will act as the co-ordinating organisation and, if selected, as the main contracting party that will sign the Grant Agreement. The agreement is a standard agreement, and its terms and conditions may not be altered or subject to negotiation. The Applicant accepts contractual and financial liability for the project in line with the provisions of the Grant Agreement.

In case of a multi-beneficiary Grant Agreement the Co-ordinator can sign the Grant Agreement only after having received all the required powers of attorney from the Partners. All grant amounts will be transferred to its accounts and the Applicant will be responsible for passing funds to Co-beneficiaries of the project.

The Applicant will also be responsible for all the reporting and will prepare final financial statements and reports requested by the Commission.

For the specific criteria regarding the eligibility of an organisation to become an Applicant, please refer to the relevant call notice.

2.3. Partners and other organisations involved

2.3.1. Partners (Co-beneficiaries)

As explained above, projects may be submitted by a partnership of organisations. This means that the Applicant may cooperate with one or more Partner organisation(s) that is/are eligible to receive a Commission grant under the relevant programme.

The Partners must be legally established in a country eligible for financing at the time of submitting the application. For the specific criteria regarding the eligibility of an organisation to become a Partner, please refer to the relevant call notice.

Partners are organisations and institutions which, in cooperation with the Co-ordinating organisation, participate in designing and implementation of project activities, share the relevant tasks and finance. Both the Applicant and the Partners form parties to the multi-beneficiary Grant Agreement and share contractual and financial responsibility towards the Commission for the proper and timely implementation of the project. The costs Partners incurred are eligible in the same way as those incurred by the Co-ordinator.

Nevertheless, the Applicant always remains the sole point of contact for the Commission and, as stated above, is responsible for the reporting and for providing the necessary information regarding the project.

To prove their involvement in the project, Partners must fill out and sign the **Partner Declaration Form** at the stage of submission of the application. Later, if the project is selected, the Partners will sign mandates granting power of attorney to the Co-ordinator to conclude a Grant Agreement with the Commission.

The shared contractual and financial responsibility for the project also means that the organisations will have to agree on the contractual relation among themselves. This is usually done in the form of a **Partnership Agreement for the specific project**. The Commission neither intervenes in, nor is party to this Partnership Agreement. The Commission respects different management styles of organisations, but emphasises that the provisions of such an agreement should not be discriminatory and should comply with national legal requirements and the Grant Agreement governing the project. It should be noted that in case of discrepancy, the provisions of the Grant Agreement take precedence over any other agreement concluded among the members of the Partnership.

2.3.2. Co-financers

If a third party provides only financial support for the project, it is considered to be a **Co-financer**. It must sign a **Co-financing Declaration Form** and indicate the respective amount to prove its contribution.

Applicants should make sure that any amount included in the project's budget as Other contribution (I) is supported by a Co-financing Declaration Form.

2.4. What kind of actions can be financed by the Commission?

Every year, following the call for proposals, the Commission finances a considerable number of projects. These actions are defined in the call notice and their nature is dependant on the priorities outlined in the call notice. They may include, for example, the exchange of best practices, establishing of networks, conferences, seminars, workshops, publications, leaflets, creation of websites and many others.

Each programme will finance projects that are within the objectives and priorities as set out in the call for proposals. It is therefore important that the Applicant reads the details of the call notice very carefully, in order to identify the areas of interest for the Commission.

The following types of action will not be funded by the Commission:

- actions concerned only or mainly with individual sponsorships for participation in workshops, seminars, conferences, congresses, etc.;
- actions concerned only or mainly with individual scholarships for studies or training courses;
- actions concerned only or mainly with the core (day-to-day) activity of the Applicant or its Partners;
- actions supporting individual political parties;
- actions through which the beneficiaries use the budget of the project to award grants under their own procedures and authority to third parties;
- legal actions before national or international courts regardless of their grounds or objectives.

3. Financial aspects of Commission financing

3.1. Financial rules governing grants

Project funding is based on the principle of co-financing. The grants provided by the programme cannot cover the entire cost of the projects.

The **Union's financial contribution may not exceed 80% of the total eligible costs** of the action.

A minimum of 20% of the total eligible costs must therefore be covered by the Applicant organisation and/or Partners or by another donor source. The source of this contribution should be different than the budget of the EU.

This minimum 20% co-financing should be indicated in the Grant Application Form and in all relevant Annexes (Budget Form, Partner Declaration Form(s), Co-financing Declaration Form(s)). It implies that the funds to be contributed by the Applicant are in the Applicant's accounts and that any funds promised by a Partner (proved by the Partner Declaration Form) or a donor (proved by the Co-financing Declaration Form) can only be subject to the condition of obtaining the grant from the Commission. Any additional condition will render the contribution non-secured. For co-funding from public authorities, an additional condition of compliance with the relevant national budgetary regulations will be accepted.

Contributions in kind can be entered in the specific section of the Budget Form, but are <u>not</u> taken into account as an expense and are <u>not</u> accepted as co-financing.

If the amount awarded by the Commission is lower than the amount requested by the Applicant, it is the responsibility of the Applicant to find the additional amount required or to reduce the total cost of the project.

Commission grants are awarded for **non-commercial purposes only** and projects must be **strictly non-profit making**.

The Application Package should contain a <u>budget estimate in Euro</u>, in which revenue and expenditure are in balance.

Expenses of the project **100 %** **Eligible direct costs** **+** **Eligible indirect costs (overheads)**	**=**	**Incomes of the project** **100%** **Grant: contribution of the EU** **+** **Other sources:** **Coordinator contribution** **Partner contribution** **Third party donor**

Costs budgeted should not include **<u>VAT</u>**, unless the organisation that should incur the cost can provide a certificate from the competent tax authority, certifying that it cannot recuperate VAT paid on the costs on goods and services to be charged to the project. <u>VAT paid by public organisation is not eligible</u>.

As a general rule, selected projects will start once the Grant Agreement is signed by both parties or on an agreed specific date given in the Grant Agreement. **Expenditure is eligible from the starting date of the project**. Any costs incurred before that date are not eligible.

The Commission cannot reimburse **any costs that have been incurred in non-eligible countries.** Please consult the relevant call notice for information on which countries are eligible.

> **! Note 3.**
>
> For detailed rules on eligibility of costs please consult section 6. of this Guide.

3.2. Payment Procedures

As a general rule, the co-funding is provided in two instalments:

- a **pre-financing payment** (of **up to 70%)** of the Commission's contribution (amount of the grant) may be made available. If so, then it is paid within forty-five calendar days from the signature of the Grant Agreement by both parties and in the case of multi-beneficiary grant agreement upon receipt of the duly completed mandates of the partners. On expiry of the time-limit, the beneficiary shall be entitled to late payment interest, which is calculated and generated automatically as a separate payment.

- a **final payment,** that is the payment of the balance to be paid after receipt and approval by the Commission of the final report and final financial statement of the project.

Please note however, that based on individual risk assessment the Commission may:

- lower the percentage of the pre-financing,
- introduce an interim payment or
- request additional financial guarantees from the Applicant covering the amount of the pre-financing payment until the final payment is released.

These additional conditions will be communicated to the Applicant/Co-ordinator together with the notification on awarding a grant and also set out in the Grant Agreement.

In no case will the final amount of the grant exceed the maximum amount indicated in the Grant Agreement.

At the time of payment of the balance, the final amount of the grant will be proportionate to the eligible costs of the project and will be reduced proportionally where the total eligible costs turn out to be lower than the total estimated costs.

The Commission may also reduce the final amount of the grant to ensure that the total project income does not exceed the total project costs.

Sums due for the final payment shall be paid within no more than ninety calendar days by the Commission. On expiry of the time-limit, private beneficiaries shall be entitled to late payment interest. This only applies to valid complete payment requests or invoices.

4. How to prepare an application?

4.1. Submission mode and language

Submission of an application can be done solely through the PRIAMOS on-line system. No other form of submission will be accepted. Applications or annexes sent by e-mail, post or fax will be rejected automatically.

> **! Note 4.**
>
> For further information on **how to use PRIAMOS** and on how to submit the Application Package, please consult section 7. of this Guide.

The application and all annexes should be submitted in the language used for communication between Applicant and Partners of the project. For reasons of efficiency the Commission would strongly advise Applicants to use English, French or German.

4.2. The Application Package

The Application Package is composed of the

- **Grant Application Form**
- **Project Description and Implementation Form (Annex 1)**
- **Budget form (Annex 2)**
- **Other Annexes**

For the list of annexes that must be submitted, **please refer to the relevant part of the call notice**.

4.3. Grant Application Form

The Grant Application Form is an Adobe Acrobat (pdf) document where the basic data about the Applicant, the Partnership and the project can be included.

The Grant Application Form starts with an important notice on **data protection and data handling issues**. You are advised to read them carefully, this topic is further detailed under section 8. of this Guide.

Below the notice there are two fields automatically completed by the PRIAMOS system.

0. GENERAL INFORMATION			
Call for proposals reference:			JUST/XXXX/PROG/AG/XX
Application number:	JUST/XXXX/PROG/AG/XX	/	
Language of the proposal:			

Before you start filling in the Grant Application Form, please verify that you have downloaded the Grant Application Form set for the call for proposals under which you intend to submit your application.

You can do that by verifying the **Call for proposals reference**:

JUST/XXXX/PROG/AG/XX

i.e. ⇨ DG Justice / year of the call / PROGRESS Programme / Action Grants / AD or GE
(AD: Antidiscrimination, GE: Gender Equality)

The Call for proposals reference is clearly stated in the call for proposals under which you want to apply.

The **Application number** will be generated automatically when the Grant Application Form is uploaded. In all subsequent correspondence related to your application, please always enter the reference number of the application in the subject field of letters/e-mails.

1. INFORMATION CONCERNING THE APPLICANT

1.1. Identity of the applicant organisation

The fields with grey background are filled in automatically based on the information stored in the profile of the organisation on behalf of which the application will be submitted. Please always verify the data stored in your profile in PRIAMOS before downloading the Grant Application Form. For further information on the update of the PRIAMOS profile, please consult section 7.1.2 of this Guide.

1.2. Bank details

Please provide the details of the Bank Account that should be used for this project, in case it is selected. Please note that the same information should be stated also in the Sheet Identification Form of the Budget Form.

1.3. Authorised signatory legally representing the organisation/Co-ordinator organisation

The name and the title of the legal representative are filled in automatically based on the information stored in the profile of the organisation on behalf of which the application is submitted. Please always verify the data stored in your profile in PRIAMOS before downloading the Grant Application Form. For further information on the update of the PRIAMOS profile, please consult section 7.1.2 of this Guide.

This person should be authorised to enter into financially and legally binding commitments on behalf of the Applicant/Co-ordinator organisation. Please note that the Commission may request a copy of the authorising decision.

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

1.4. Contact person responsible for the application

All communication related to the project will be sent to the person whose name appears in this section, and the contact details indicated here will be also entered in the Grant Agreement.

The fields with grey background are filled in automatically by the system. It is the contact information of the person who downloads the Application Form from PRIAMOS.

Please always verify the data stored in your profile in PRIAMOS before downloading the Grant Application Form. For further information on the update of the PRIAMOS profile, please consult section 7.1.2 of this Guide.

Also please note that the contact person who will be responsible for the project should log in the system with his/her username and password and download the Application Form.

Please take note that the Commission would appreciate that all communication between the Commission and the contact person can be carried out in English for the sake of efficiency. The contact address may differ from the Official Address of the Applicant/Co-ordinator organisation.

1.5. Grants, including operating grants or contracts obtained in the previous 3 years by the applicant (either as an applicant or a partner) from European Institutions

Please list the EU grants (both operating and action grants) and EU procurement contracts obtained by **the Applicant/Co-ordinator** organisation **during the previous 3 years**.

Please indicate the role of your organisation in the project/work programme/tender covered by these funding (Applicant/Co-ordinator organisation or Partner). When entering the amount, indicate only the actual amount specific for your organisation.

1.6. Grant applications or offers submitted under the procurement procedure (or due to be submitted) by applicant to EU institutions in current year

List also the EU grant applications (both operating and action grants) and procurement bids submitted (or expected to be submitted) by the Applicant/Co-ordinator organisation **in the current year**.

The Applicant/Co-ordinator organisation is required to inform without any delay DG JUST of any further application for funding made to other EU institutions or agencies, and/or of any funding approved by other EU institutions or agencies, after the submission of the application.

2. INFORMATION ABOUT THE PROJECT

2.1. Project Title:

Please give your project a specific title that reflects the actions proposed. Please avoid using in the project title the name of the programme under which you submit your application.

The field 2.1. is limited to 40 characters. If your title is longer, please include in this field an abbreviation of the title and include the full title in the field 2.4. of the Application Form.

The **full title** of the project should be indicated in the Grant Application Form, in the Project Description and Implementation (Annex 1) and in the Budget Form (Annex 2).

2.1.2 Duration:
2.1.3 Planned start date of the project:
2.1.4 Planned end date of the project:

The projects cannot have an initial duration of more **than 1 year (12 months).** When you plan your project you should take into account that as a general rule the projects cannot be extended beyond this limit during the implementation. Therefore, please plan your activities accordingly.

Please indicate when you intend to start the proposed project. For planning purposes please refer to the relevant part of the call for proposals.

IMPORTANT: if you submit a proposal that has already started/finished before the submission deadline, your proposal will be rejected as EU funding cannot be provided retrospectively.

In case the proposal is awarded a grant the project officer responsible for the preparation of the Grant Agreement will contact the Applicant to confirm the starting date and the agreed date will be included in the Grant Agreement.

2.2. Priority covered by the project:

Please indicate which priority of the relevant call for proposals you intend to address with your project.

If your project does not fall under a priority, please indicate the focus of its activities.

2.3. Project Budget information:

Under this section of the Grant Application Form you should present the budget estimate of the project per category of costs and incomes.

The amounts indicated here should be identical to the ones indicated in the Budget Form - Annex 2. Therefore, we suggest that you fill in these fields only after the budget estimate has been finalised.

Please note that the fields with grey background are calculated automatically on the basis of the information that you input in the rest of the fields.

All amounts should have only two decimals.

2.4. Summary of the project (EN/FR/DE) (max 4000 characters)

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

The number of characters is limited in this filed. You cannot write more than 4000 characters with spaces. Please use one of the working languages of the Commission English, French or German.

> **! Note 5.**
>
> Please note that the summary (the same text) should be copied into the relevant section on ***Sheet Identification Form - ID form*** of the ***Budget Form – Annex 2***.

3. INFORMATION ABOUT THE PARTNER ORGANISATIONS

Under this section of the Grant Application Form you should provide the basic information concerning the composition of the Partnership implementing the project. The list of Co-beneficiary Partners should also be included in Sheet Beneficiaries of the Budget Form. Please make sure that you list them in the same order.

Please note that additional information on the Partner organisations and their role in the project should be included in the Project Description and Implementation Form - Annex 1 - and also presented by the Partners themselves in the Partner Declaration form (see section 4.6.1 of this Guide).

In the column *Country* you should indicate the country where the Partner is established. The column foresees a drop-down menu including the 27 Member States and the EFTA/EEA countries. If the Partner is from another PROGRESS participating country (Croatia, the Former Yugoslav Republic of Macedonia, Serbia and Turkey), it is possible not to use the drop-down menu, but to write manually the name of the country in the relevant cell.

In the column *Foreseen costs* of the table you should present the estimated share of the grant per Co-beneficiary Partner. How to calculate the amount to be indicated?

Total cost of Co-beneficiary Partner *(Total of A+B+C+D+E+F for the Partner)*	-	*Own contribution of Co-beneficiary Partner* *(Total of K for the Partner)*	=	*Estimated share of the Grant* *(amount to be indicated in the table under Column - Foreseen cost)*

4. DECLARATION BY THE APPLICANT

The Declaration of the Applicant/Co-ordinator organisation is an integral part of the Grant Application Form. **This declaration is a binding commitment on behalf of the Applicant/Co-ordinator organisation.**

The name and the title of the legal representative are filled in automatically based on the information stored in the profile of the organisation on behalf of which the application is submitted. Please always verify the data stored in your profile in PRIAMOS before downloading the Grant Application Form. For further information on the update of the PRIAMOS profile, please consult section 7.1.2 of this Guide.

> **! Note 6.**
>
> **The Grant Application Form must not be printed and signed on paper.** No scanned version of the form is required.

Annexes to the Grant Application Form

The description of the project activities and costs should be provided in two main annexes: the Project Description and Implementation Form (Annex 1) and the Budget Form (Annex 2). The mandatory templates for these two Annexes are attached to the blank Grant Application Form that the Applicant will download from PRIAMOS.

The Applicant will need to fill out and attach these files (Annex 1 and Annex 2) to the Grant Application Form in their original format (Excel and Word). Please do not change the format and do not print and scan those documents for the purpose of submitting them.

All other Annexes required by the call notice should also be attached to the Grant Application Form.

> **! Note 7.**
>
> For detailed information concerning the use of PRIAMOS online system, **please read carefully Section 7 of this Guide.**

4.4. Project Description and Implementation Form - Annex 1 -

The **Project Description and Implementation Form** (a Microsoft WORD document) is an annex to the Grant Application Form and constitutes the main description of activities that will be undertaken by the project. This document will provide the Commission evaluators with the detailed information about the project such as specific activities, dissemination, follow-up, evaluation, etc., and will be the main basis for evaluation.

4.5. Budget Form – Annex 2 – How to fill in the budget?

The **Budget Form** should include specific and clear financial information which will facilitate the evaluation of your proposal. It will be read together with the Grant Application Form and its Annexes, so please note that inconsistencies between the forms, either in the planning of the action (e.g. number or place of meetings, etc.), or in the terms used to describe each activity, will be evaluated unfavourably.

The Budget Form is an Excel document that is meant to be used during the whole lifetime of the project (application, evaluation, selection for funding, implementation, final reporting).

The Budget Form consists of six worksheets:

> **! Note 9.**
>
> **<u>Only the part of the Budget coloured green</u>** is relevant for the application stage and should be filled in by the Applicant.
>
> The document is protected and you may enter data only in the fields that you are supposed to fill in. These fields have **white background.**

The Budget Form is only accepted for evaluation if:

- the standard Budget Form template is used;
- the Sheets 'ID Form', 'Beneficiaries' and 'Forecast Budget Calculation' are filled in providing a detailed breakdown in Euro of the project's estimated expenditure and income.

4.5.1. Sheet Identification Form - *ID form*

This sheet includes general identification information on the project and the Applicant. Please fill out all foreseen fields.

Please fill out:

- the ***title*** of the project (please state the full title of the project as indicated in the field 2.1/2.4 of the Grant Application Form);
- the ***legal name of beneficiary/co-ordinator***, i.e. of the Applicant organisation which will be coordinating the project (this information should be the same as in the field 1.1.1 of the Grant Application Form);
- the *legal* ***address*** of the Applicant organisation which will be coordinating the project (this information should be the identical to the information provided when registering the Applicant organisation in PRIAMOS system);
- the ***eligibility period*** of the costs incurred by the project, i.e. the duration of the project and its activities (this information should be the same as in the field 2.1.3 and 2.1.4 of the Grant Application Form);
- the ***banking details*** of the Applicant organisation which will be coordinating the project (this information should be the same as in the part 1.2 of the Grant Application Form);
- the ***summary of activities*** (this information should be the same as in the field 2.4 of the Grant Application Form).

The last field ***Total amount requested from the Commission*** is automatically filled out based on the information filled out in the Sheet ***Forecast Budget Calculation***.

4.5.2. Sheet Beneficiaries

The ***legal name of beneficiary/co-ordinator***, i.e. of the Applicant organisation which will be coordinating the project, is automatically filled out on the basis of the information filled out in the relevant cell of the Sheet ***ID form***. Please indicate the country where the Applicant organisation is legally established.

Please fill out the ***legal name of co-beneficiaries,*** i.e. of the organisations which participate as Partners and receive funding (this information should be the same as in Part 3 of the Grant Application Form and the organisations should appear in the same order). Please indicate the country where each Partner is legally established.

4.5.3. Sheet Forecast Budget Calculation

This sheet should include all specific **costs** necessary for the implementation of the project. It should also include all sources of project **income** (funds), both the amounts contributed by the beneficiaries (Applicant and Co-beneficiary Partners) and the funds contributed by any other third party (Co-financer).

You should fill out all necessary information in the white part of the Sheet from line 24 onwards. You should fill out the information **both for costs <u>and</u> for incomes in the same table**.

- **General information on the Budget Columns**

2		Estimated Expenditure		%
3	A	Staff	100,00	
4	B	Travel	0,00	
5	C	Equipment	0,00	
6	D	Consumables	0,00	
7	E	Other direct costs	0,00	
8	Total Direct Costs		100,00	
9	F	Indirect costs	8,00	8,00%
10	Total Eligible Costs		108,00	
11	G	Contribution in kind	0,00	
12	Total Costs		108,00	
13		Estimated Income		
14	I	Other contribution	0,00	0,00%
15	K	Contribution from beneficiary/-ies	0,00	0,00%
16		Contribution from EC	108,00	100,00%
17	Total		108,00	
18	G	Contribution in kind	0,00	
19	Total Income		108,00	

<u>Table Estimated Expenditure and Table Estimated Income</u>:

The background of these tables is coloured. This means that you may not fill them out directly. They are automatically filled out on the basis of the information that you will input in the white cells of this Sheet (from line 24 onwards).

These tables present the total sum of the costs and incomes that you include. This presentation is shown per heading (A, B, C, D, E, F, G, I, K). This overview of the costs and incomes aims to assist you in filling out the white part of this Sheet.

No letter is indicated for the amount of EC contribution. Please note that **you cannot specify yourself the amount of EC contribution** that you request. The table calculates **<u>automatically</u>** the Contribution from EC on the basis of the estimated costs and estimated income that you present in the table.

Total Eligible Costs *(A+B+C+D+E+F)*	**-**	*Other contribution (I)* + *Contribution from beneficiary/-ies (K)*	**=**	*Contribution from EC*

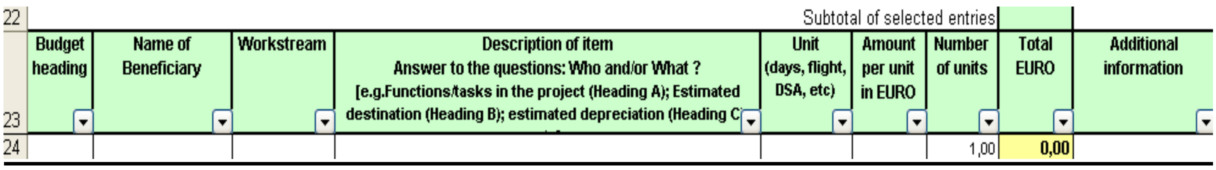
Please also note that two checks are included in this table in the form of **error messages**. They will warn you that there is an error, if:

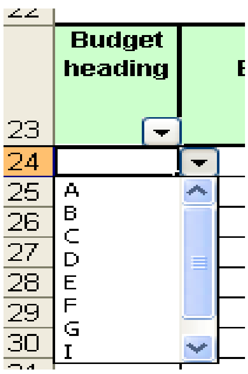
- The Indirect costs exceed 7% of the Total Direct Costs

- The Contribution from EC exceeds 80% of the Total Eligible Costs

Once the error is corrected, the error message will disappear.

<u>*Column - **Budget heading:***</u>





A drop-down menu helps you to fill out this column. For each item (i.e. for each line) you should specify the type of cost/income by indicating the relevant letter in the column ***Budget heading*** (A, B, C, D, E, F, G, I, K).

For a quick reference to the meaning of each letter you may consult the tables Estimated Expenditure and Estimated Income on the top of the Sheet.

Every cost or income should be classified under one of the categories foreseen.

The column ***Budget heading*** has an inbuilt reminder to ensure that it is filled out: If an amount is foreseen in the column ***Total EURO***, the relevant cell in the column ***Budget heading*** will turn red and it will remain red until the relevant letter (A, B, C, D, E, F, G, I, K) is filled out in the column ***Budget heading***.

Please note once more that **you cannot specify yourself the amount of EC contribution** that you request. The table calculates <u>**automatically**</u> the Contribution from EC on the basis of the estimated costs and estimated income that you present on the table.

<u>***Column - Name of Beneficiary*:**</u>

In the column *Name of Beneficiary* you should allocate each item (i.e. each line, i.e. each cost or income) to one organisation.

<u>Costs:</u> Each cost may be allocated to **only one** organisation, the one that will <u>incur the cost</u>. It should be the organisation that will pay for this cost and will include this cost in its official accounts. It may be either the Applicant/Co-ordinator or one of the partners/co-beneficiaries.

<u>Income:</u> For each source of income, the relevant organisation should be indicated. It may be either the Applicant/Co-ordinator or one of the partners/co-beneficiaries or it may be any other third organisation/co-financer (see Part 2.3 above).

> **! Note 10.**
>
> Please make sure that every time you refer to an organisation you use the same name/same spelling/same abbreviation) throughout the document (for every cost or income item that you allocate to it). If you are consistent in this reference, then you may use the filter in the column ***Name of Beneficiary*** and you will be able to select and review easily all entries that refer to this organisation.
>
> It is suggested that, instead of the name or the abbreviation for each organisation, you use the references used in the Sheet ***Beneficiaries*** (e.g. Co-ordinator, Co-beneficiary 1, Co-beneficiary 2 etc. or Applicant, Partner 1, Partner 2). Please ensure that you use the references in a consistent way!

<u>Column - Activity:</u>

<u>Costs:</u> The column *Activity* should indicate the relevant activity with which each cost is linked. Each cost should be linked to one of the activities foreseen in the Project Description and Implementation Form (Annex I).

<u>Income:</u> When entering an item (i.e. line) referring to an Income (Budget headings I or K), you should <u>NOT</u> indicate any *Activity*.

<u>Column - Description of item:</u>

<u>Costs:</u> In the column *Description of item* you should provide a concrete description of each cost. The Budget aims at providing clear financial information, and this column should therefore not be filled out referring vaguely to activities (e.g. Training, Website, Leaflet etc), but each entry should be a very specific cost (e.g. Salary for X trainers for X days, lay-out of website, airplane ticket for X persons from X place to X place, accommodation of X people for X days in place X, maintenance of website, lay-out of leaflet of X pages, printing of leaflet in X copies in X languages, translation of X document from X language to X language etc.).

<u>Income:</u> No detailed description is needed for the sources of income. You may simply indicate e.g. *Income* or *Own-contribution*.

<u>***Column - Unit, Amount per unit in EURO*** and ***Number of units***</u>

In these columns, you should present a detailed calculation of the cost with reference to the appropriate unit. As a general rule, lump sums should be avoided.

<u>Column- Total EURO</u>

In order to facilitate your work, this cell contains a formula for the calculation of the total amount (***Amount per unit in EURO x Number of units***). Please note that this formula is <u>not protected</u> and it may be deleted. In this case please note that it is your responsibility to ensure that the total amount per item (i.e. line) as stated in this cell is calculated correctly.

Please also note that the box ***Subtotal of selected entries*** does <u>not</u> show the total cost of the project. It is activated only if you use the filter under a column and it indicates each time the total amount of the filtered/selected entries.

> **! Note 11.**
>
> Please note that all amounts should be indicated with **maximum two decimals**.
>
> XX.XX

Column - Additional information

You may provide here any necessary additional information in order to provide more clarifications.

- **Instructions on how to present specific categories of entries**

Detailed information on the classification and the description of direct costs (A, B, C, D, E) you may find below under *Section 5 - Detailed rules concerning eligible costs* of this Guide.

Indirect costs - Overheads (F):

Indirect costs should be included in the list of costs. The amount should be calculated as a lump sum of **maximum 7%** of the Total Direct Costs (headings A+B+C+D+E).

Budget heading	Name of Beneficiary
F	Co-ordinator
F	Co-beneficiary 1
F	Co-beneficiary 2

If the Indirect costs are split among the Co-ordinator and the Partners, then you should enter **one item (i.e. one line) per Partner** and indicate the relevant amount for this Partner.

<u>In this case the sum of the Indirect cost items (i.e. all items marked with) should not exceed **7%** of the Total Direct Costs.</u>

If the total amount of Indirect costs exceeds 7% of the Total Direct Costs, an error message will appear on the top of the table.

Other contribution (I) and **Contribution from beneficiary/-ies (K):**

Any funding that should cover the costs of the project other than the grant requested from the European Commission should be indicated in the Sheet ***Forecast Budget Calculation***. This funding should be at least **20%** of the total eligible costs and may come from the Applicant, a Partner or a Co-financer.

If the total amount of I+K is less than 20% of the Total Eligible Costs an error message will appear on the top of the table.

You should include separate entries for each source of co-financing:

If the contribution is from the Applicant/Co-ordinator, you should

- indicate *K* in the column *Budget heading,*
- indicate the name/abbreviation/reference of the Applicant/Co-ordinator in the column *Name of Beneficiary.*

No document supporting this entry should be attached to the Grant Application Form.

<u>If the contribution is from a Partner/Co-beneficiary</u>, you should

- indicate *K* in the column *Budget heading,*
- indicate the name/abbreviation/reference of the relevant organisation in the column *Name of Beneficiary*.

To support these entries the relevant Partner Declaration Form(s) should be attached to the Grant Application Form. The amount indicated in the Budget should be the same as the amount indicated in the relevant Partner Declaration Form.

<u>If the contribution is from a third party/co-financer,</u> you should

- indicate *I* in the column *Budget heading,*
- indicate the name/abbreviation of the Co-financer or the reference Co-financer in the column *Name of Beneficiary*.

To support these entries the relevant Co-financing Declaration Form(s) should be attached to the Grant Application Form. The amount indicated in the Budget should be the same as the amount indicated in the respective Co-financing Declaration Form.

<u>Contribution in kind (G)</u>

As already stated above (section 3.1), contributions in kind are not taken into account for the calculation of the co-financing and are not considered as eligible costs.

For more information please refer to part 6.4. below.

- **Functions inserted in the sheet**

- Use of filters:

Each column has a filter, which allows you to sort the entries (using the relevant arrow inserted in the title line). Sorting under multiple parameters is possible by using the filter-buttons of more than one columns. Please note that the box ***Subtotal of selected entries*** on the top of the page is activated only if you use the filter and it indicates each time the total amount of the filtered/selected entries.

- Use of functions: Copy-paste, Cut-paste, Insert line, delete line

Only the upper part of the Sheet is locked and this allows you to copy, cut, insert and delete lines and cells. While using these functions (especially the cut-paste and insert), please note that the formula in the column ***Total EURO*** is not reproduced in the new line. It is your responsibility to ensure that the calculation remains correct.

- Freeze pane:

The table is currently frozen in order to allow you to consult the summary table on the top of the sheet. However, if you wish so, you may unfreeze it.

- Printing of the Budget:

For submitting the Application Package you do **not** need to print the Budget Form (only the electronic version should be attached to the Grant Application Form). However, if - for your personal use - you need to print this sheet, please not that the print area is preset covering until line 200. If you need to print a larger part of the Sheet, you may reset the print area.

- Pivot tables:

The locking parameters of this Sheet prevent the table from generating a Pivot Table directly from this Sheet. However, if – for your personal use – you wish to create a Pivot Table on the basis of this data, you may insert an additional sheet and generate the Pivot Table there. Generating Pivot tables is not mandatory!

4.5.4. Sheet Budget & Execution Summary

This sheet is not active for the Applicants, but can be used for their information.

Only the part of the table coloured green is relevant for the application stage. This part is a mirror of the summary table on top of the Sheet ***Forecast Budget Calculation*** and presents the totals per Budget heading. As already explained above, the Contribution from EC is automatically calculated by deducting all Estimated Income (I+K) from the Total Eligible Costs (A+B+C+D+E+F).

Total Eligible Costs (A+B+C+D+E+F)	-	*Other contribution (I) + Contribution from beneficiary/-ies (K)*	=	*Contribution from EC*

The parts of the table coloured blue and orange are not relevant at the application stage. They will be used for the final reporting and for the calculation of the final grant, only if your project will be selected for funding. They should remain empty at the application stage.

4.5.5. Sheet Detailed Budget Execution & Sheet Cost Claim

These Sheets (coloured blue and orange) are not relevant at the stage of application. **You should not fill out these Sheets**.

4.6. Other annexes

For a detailed list of annexes and requirements, please refer to the relevant call notice. The Applicant should make sure that all required annexes are attached to the Grant Application Form, when it is uploaded in PRIAMOS. Failure to do so will render the application ineligible.

For easier reference, before attaching the annexes to the Grant Application Form, please always indicate the number of the annex and its name.

4.6.1. Partner Declaration Form - Annex 3

The Partner Declaration Form serves as a proof of commitment (including financial, if applicable) of the Partners to the implementation of the project. At the same time it should contain all the necessary information about the Partner organisation as an entity.

The template is a fill-in enabled, protected Microsoft Word Form. The template should not be altered. The document is attached to the blank Grant Application Form that the Applicant will download from PRIAMOS. 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 Partner and sent to the Co-ordinator. Under no circumstances should the Partners send the document to the Commission directly.

The Co-ordinator should attach a scanned version of the signed original declaration to the Grant Application Form. Please note that only the signed scanned version will be accepted.

! Note 12.

Each Partner organisation mentioned in the application should fill in a separate Partner Declaration Form. A Partner Declaration Form from each Partner has to be attached to the Grant Application Form.

The declaration is a binding commitment on behalf of the Partner organisation. Therefore, the representatives of the Partner organisations should make sure that they have read the terms and conditions governing the grants provided under the call notice, that they have consulted and agreed with the Co-ordinator concerning every aspect of their contribution – **including the financial contribution** – to the project.

The information provided in other parts of the Application Package concerning the contribution of the Partner organisation should be identical to the content of the Partner Declaration.

4.6.2. Co-financing Declaration Form – Annex 4

If the budget estimate foresees the contribution of a donor organisation, a Co-financing Declaration Form should be submitted.

The template provided by the Commission is a fill-in enabled, protected Microsoft Word Form. The template should not be altered. The document is attached to the blank Grant Application Form that the Applicant will download from PRIAMOS. 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 donor organisation and sent to the Co-ordinator. Under no circumstances should the donor organisations send the document to the Commission directly.

The Co-ordinator organisation should attach a scanned version of the signed original declaration to the Grant Application Form. Please note that only the signed scanned version will be accepted.

The information provided in the budget estimate concerning the financial contribution received from third party co-financer(s) should be identical to the content of the Co-financing declaration(s).

> **! Note 13.**
>
> Each Co-financer mentioned in the Budget Form should fill in a separate Co-financing Declaration Form. A Co-financing Declaration Form from each Co-financer has to be attached to the Grant Application Form

4.6.3. Curriculum vitae of key staff performing the work in connection with the project – Annex 6

The CVs will be used during the evaluation of the selection criteria (operational and professional capacity) and award criteria.

You should attach recent Curriculum Vitae (CV) of the members of the project staff. At least the CV of the key staff should be attached including the project operative co-ordinator/manager, the person responsible for the financial management and the main experts.

The Commission strongly suggests that these are presented in the EUROPASS CV format; however, organisations are free to submit these CVs in any other format. Any CVs should be detailed enough to allow the assessment whether the person is qualified for the proposed position and sufficiently experienced in the subject/role.

The EUROPASS CV template can be downloaded form the following webpage:

http://europass.cedefop.europa.eu/europass/home/vernav/Europass+Documents/Europass+CV.csp

4.6.4. Official annual financial statements – Annex 7

Official annual financial statements (Balance sheet and/or Profit and loss account) for the past 2 years that demonstrate the Applicant's financial capacity should be submitted.

> **! Note 14.**
>
> Annex 7 should not be submitted if the Applicant is a public body (e.g. ministry, local, regional, national or federal government authority, municipality or other public body) or a university.

4.6.5 Evidence of legal status – Annex 8

These documents are required only for the Applicant and not for the Partners. Only official documents will be accepted. These documents will be used during the verification of the eligibility of the Applicant.

Depending on the legal status of the Applicant/Co-ordinator organisation, this may include:

Private entities

1. the articles of association or statutes of the organisation;

2. proof of legal registration of the organisation: a copy of any official document (e.g. Official Journal, Register of companies, etc.) showing the organisation's **official name and address of the registered office (head office)** and the registration number given by the national authorities;

3. a copy of the VAT (Value Added Tax) registration document, if applicable and if the VAT number does not appear on the official documents listed above.

Public entities

1. a copy of the resolution, law, decree or decision or any other official document attesting the establishment of the organisation;

2. the statutes of the organisation, if applicable;

3. if the organisation has a VAT number, a copy of the VAT registration document.

> **! Note 15.**
>
> Annex 8 should not be submitted if the Applicant is a public body (e.g. ministry, local, regional, national or federal government authority, municipality or other public body) or a university. However, the above entities should be prepared to supply the documents upon request of the Commission.

4.6.6. Annual technical/narrative report of the Applicant organisation for the previous year - Annex 9

> **! Note 16.**
>
> Annex 9 should not be submitted if the Applicant is a public body (e.g. ministry, local, regional, national or federal government authority, municipality or other public body) or a university. However, the above entities should be prepared to supply the documents upon request of the Commission.

5. Eligibility of costs – what kind of costs will be accepted?

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

Eligible costs of the project are costs actually incurred by the beneficiary, which meet the following criteria:

- they are incurred during the duration of the project, with the exception of costs relating to final reports and certificates on the project's financial statements and underlying accounts;
- they are connected with the project as described in the Annex 1 – Project Description and Implementation and they are indicated in the budget estimate as presented in Annex 2 – Budget Form;
- they are necessary for the implementation of the project;
- they are identifiable and verifiable, in particular being recorded in the accounting records of a beneficiary and determined according to the applicable accounting standards of the country where the beneficiary is established and according to the usual cost-accounting practices of the beneficiary;
- they comply with the requirements of applicable tax and social legislation;
- they are reasonable, justified, and comply with the requirements of sound financial management, in particular regarding economy and efficiency;
- incurred in the eligible countries.

In particular, the following direct costs are eligible provided that they satisfy the criteria set out in the previous paragraph:

- the cost of staff assigned to the action, comprising actual salaries plus social security charges and other statutory costs included in the remuneration, provided that this does not exceed the average rates corresponding to the beneficiary's usual policy on remuneration;

  The corresponding salary costs of personnel of national administrations are eligible to the extent that they relate to the cost of activities which the relevant public authority would not carry out if the project concerned were not undertaken;
- travel and subsistence allowances for staff taking part in the action, provided that they are in line with the beneficiary's usual practices on travel costs or do not exceed the scales approved annually by the Commission;
- the purchase cost of equipment (new or second-hand), provided that it is written off in accordance with the tax and accounting rules applicable to the beneficiary and generally accepted for items of the same kind. Only the portion of the equipment's depreciation corresponding to the duration of the action and the rate of actual use for the purposes of the action may be taken into account by the Commission, except where the nature and/or the context of its use justifies different treatment by the Commission;
- costs of consumables and supplies, provided that they are identifiable and assigned to the action;

- costs entailed by other contracts awarded by a beneficiary for the purposes of carrying out the action;
- costs arising directly from requirements imposed by the agreement (dissemination of information, specific evaluation of the action, audits, translations, reproduction, etc.), including the costs of any financial services (especially the cost of financial guarantees). Such costs may also include specific costs incurred by the Co-ordinator for fulfilling his responsibilities in his capability of the body responsible for the overall management of the action and the co-ordination of the beneficiaries.

The following costs shall not be considered eligible:

- capital increase and return on capital;
- debt and debt service charges;
- provisions for losses or potential future liabilities;
- interest owed;
- doubtful debts;
- exchange losses;
- costs declared by a beneficiary and covered by another action or work programme receiving a Union grant;
- excessive or reckless expenditure.
- expenditure incurred outside the eligibility period;
- travel and subsistence fees for EU officials;
- VAT, unless the beneficiary can show that he is unable to recover it according to the applicable national legislation. **VAT paid by public bodies is not an eligible cost.**

! Note 17.

VAT paid by a public body to third parties who are subject to VAT (when purchasing goods or supplying services within the framework of the implementation of the action) is not an eligible cost. The VAT thus collected by third parties liable for tax will in fact be returned to the accounts of the Member State of the public body. Considering this VAT as an eligible cost would lead to double financing (by the EU and by the fiscal revenue).

6. Detailed rules concerning eligible costs

Below you will find a detailed description of eligibility rules for each category of costs that you could enter in the Budget. Please make sure that your costs comply with these rules as otherwise they may be rejected by the Commission at a later stage.

6.1. Eligible direct costs

6.1.1. Staff Costs (Heading A)

6.1.1.1 General principles

To ensure the successful implementation of the tasks related to the project activities, appropriate human resources should be allocated to the project.

Personnel costs shall be charged in respect of the actual time devoted to the project. 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. The time, which each project staff member spends working on the project, shall be recorded on a regular basis using timesheets or an equivalent time registration system established and certified by the employer.

Salary levels must be reasonable and in line with normal salary policy of the beneficiary.

Salary (fees) of non-permanent staff may be charged to this category if the individual concerned works for the Co-ordinator or Co-beneficiary Partner with a contract or individual sub-contract explicitly linking the person to the project and provided that such practice complies with the relevant national legislation.

! Note 18.

When filling out Staff costs in the Budget Form, you should indicate at least the following information:
- 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 already employed by the organisation, if he/she is self-employed, if he/she will be working part-time or full-time for the project, etc. This information should be mentioned either in the column *Description of item* or in the column *Additional information.*

6.1.1.2 Costs for permanent staff of a public organisation

This section refers to costs of permanent staff of a public organisation. 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. Those activities must represent an additional cost for the organisation.

Salary costs of **permanent staff** of a public organisation are eligible only in the following cases:

a) Remuneration for overtime work

Only the cash compensation for overtime/additional hours remuneration paid for the permanent staff of a public organisation may be considered eligible, under the condition that the staff member is seconded/assigned to the project in conformity with relevant national rules.

> **! Note 19.**
>
> **When filling out this type of Staff costs in the Budget Form**, you should indicate at least the following information:
> - "overtime" as key-word,
> - the name of the employee,
> - the total number of overtime hours required to carry out the tasks linked to the project,
> - the unit rate (amount of hourly remuneration). The overtime unit rate is estimated on the basis of 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 + hours of overtime work).

b) Costs for replacing the staff concerned for his/her usual tasks

Costs of permanent staff of a public organisation may be considered eligible in full under the condition that the person concerned is seconded/assigned in conformity with relevant national rules to tasks that are specifically linked to the implementation of the project, and that another person is specifically recruited to replace him/her for his normal tasks for the duration of the project.

> **! Note 20.**
>
> **When filling out this type of staff costs in the Budget Form,** you should indicate at least the following information:
> - "replaced" as key-word,
> - the name of the employee,
> - his/her function in the project.

c) Other permanent staff cost of a public organization

With the exception of cases a) and b), the cost of permanent staff of a public organisation will be considered eligible within the limit of the amount necessary to co-finance the project. **In no case** can the total cost of permanent staff of public organisations be higher than the total co-financing from the Applicant, the Partners and from third parties (I+K). The Commission will ensure that this ceiling is respected before awarding the grant and may reduce the corresponding costs accordingly.

> **! Note 21.**
>
> **When filling out this type of staff costs in the Budget Form,** you should indicate at least the following information:
> - "covered by co-financing" as key-word
> - the name of the employee
> - his/her function in the project.
>
> Please note that in absence of a clear indication in the Budget Form on whether the costs for permanent staff of a public organisation fall under case a), b) or c), it will be automatically considered that they fall under case c).

6.1.2. Travel (Heading B)

Only travel costs directly linked to the project and relating to specific and clearly identifiable actions are eligible for Union funding. Any travel to places other than those where the members of the Partnership are located must be shown to be relevant to the project. Travel costs should be in line with the beneficiary's usual practices on travel costs.

Beneficiaries are required to use the least expensive means of travel, and every effort should be made to use the most economical fare.

Costs for subsistence (accommodation, meals, local travel within the place of mission and sundry expenses) are eligible up to the actual amount spent. It is therefore very important to keep all supporting documents, which might be requested by the Commission before making the final payment. To be considered eligible, these costs must be reasonable in the light of local prices and exclusively linked to the project.

In order to avoid possible abuses, the Commission strongly discourages any other system of reimbursement of subsistence costs such as per diem. If, however, it can be demonstrated that such a system was officially in place before the grant is awarded, it can still be used within the limits per country set in the Commission's guide[1]. 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.

Any travel expenses incurred outside of the countries which can participate in this call for proposals will be rejected as non eligible.

> **! Note 22.**
>
> **When filling out Travel costs in the Budget Form**, you should indicate the places of origin and destination, the number and, if already known, the names of the people travelling, the reason for travelling (e.g. Second Project Meeting, Study visit, etc) and you should calculate using the appropriate unit.
>
> **When filling out Subsistence costs in the Budget Form**, you should indicate in consistency with the travel costs the place of travel, the number and if already known, the names of the people receiving the subsistence allowances and the reason for travelling (e.g. Second Project Meeting, Study visit, etc.).

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

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

6.1.3. Equipment (Heading C)

6.1.3.1 Equipment (new or second hand):

Cost of depreciation of equipment is **in principle considered as part of the indirect project costs (Heading F)**. However, if the Applicant or Co-beneficiary has bought the equipment specifically for the project, they can charge as direct costs (Equipment - Heading C) the cost of equipment purchase (computer, audiovisual equipment, etc.), but must respect the following rules:

- compare the prices of different suppliers to see who offers the best value for money (taking into account price and quality);

- charge against the project only the cost of equipment purchased or rented during the eligibility period, at a rate that reflects the degree and duration of use within that period;

- only the cost depreciated in accordance with the national depreciation rules will be considered eligible. If such rules do not exist, EU depreciation rules will be applied;

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

! Note 23.

When filling out Equipment costs in the Budget Form, you should indicate the kind of equipment to be purchased, as well as the full price of purchase. However, <u>you can only charge to the project the equipment's depreciated value</u>. The direct link to the project implementation should also be presented.

Example of EU depreciation rules:
Total value of equipment purchased: EUR 1000
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: 1/09/2007 to 31/08/2009 (24 months)
Date of purchase (= date of invoice): 30/03/2008
The period of use for the project will then be not more than 17 months.
Supposing the equipment is used on a half-time basis for the project, the utilisation rate will be 50%.
The total amount payable for depreciation under the grant will then be:
(EUR 27,78 x 17 months) x 0,5 = EUR 236,13

6.3.1.2. Land and immovable property:

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

Rental costs of premises will normally be considered as an indirect project cost (Heading F). However, if renting of premises is directly and exclusively linked to the implementation of the project (for example, renting of a room for an info-point), such a cost can be accepted as a direct cost. It will have to be documented by a specific rental contract/lease within the project duration.

> **! Note 24.**
>
> **When filling out costs for land and immovable property in the Budget Form**, you should indicate the duration of the rent (in months/days) and use the respective unit to calculate the cost. The direct link to the project implementation should also be presented.

6.1.4. Consumables and Supplies (Heading D)

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. 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 considered as indirect costs (Heading F).

> **! Note 25.**
>
> **When filling out costs for Consumables and Supplies in the Budget Form**, you should calculate them by using the appropriate unit (lump sums should be avoided). The direct link to the project implementation should also be presented.

6.1.5. Other possible direct costs (Heading E)

6.1.5.1. Publications and dissemination

In order to be eligible for Union funding, publications must be produced specifically for the project.

In case activities related to publication and dissemination are subcontracted, the subcontracting rules mentioned below are applicable.

> **! Note 26.**
>
> **When filling out these costs in the Budget Form**, the type of publication, the number of pages and the number of copies should be clearly indicated. Separate entries should be included for translations, costs of editing and printing, etc. For translations you should also indicate the languages that you are translating from and into.

6.1.5.2. Conferences and seminars

Specific costs relating to conferences and seminars organised as part of the implementation of the project should be included under this heading. **This should not include travelling and subsistence allowances for participants (to be included under Travel - Heading B)**.

In case activities related to conferences and seminars are subcontracted, the subcontracting rules mentioned below are applicable.

> **! Note 27.**
>
> **When filling out these costs in the Budget Form**, detailed calculations for the relevant costs should be provided, e.g. for renting a room, indicate the number of participants and number of days/hours; the cost for interpretation should be calculated per interpreter per day; costs that are budgeted 'per participant' (e.g. meals offered or taken in common) should not include persons receiving 'subsistence allowance' for the same event, unless such costs are deducted from these subsistence allowances.

6.1.5.3. Costs not falling into any of the other Headings

Costs not falling into any of the other Headings may be claimed under this category provided they are considered necessary for the proper performance of the work specified in the agreement. Typical expenses under this heading include:

- Charges for financial services (fees for bank guarantee, charges for bank transactions; the insurance premium against risk of exchange rate losses is excluded);

- Costs of services relating to eligible costs;

- Other costs stemming from obligations under the grant agreement which are not budgeted for under another budget heading (reports, translations, audit certificates, etc.).

6.2. Eligible indirect costs (Overheads - Heading F)

These are costs which relate to categories of expenditure that are not identifiable as specific direct costs. They cover general indirect costs needed to employ, manage, accommodate and support directly or indirectly the personnel working on the project.

Typically, they include administration and management fees, depreciation of buildings and existing equipment, rents, maintenance costs, telecommunication and postal fees, heating, water supply, electricity or other forms of energy, office furniture, office stationery, and insurance policies.

Flat-rate funding in respect of indirect costs (up to the percentage foreseen in the grant agreement with a maximum 7% of total eligible direct costs), does not need to be supported by accounting documents.

Organisations receiving an operating grant from the EU budget cannot include indirect costs in their budget for an action grant.

6.3. Subcontracting rule

When concluding external contracts in order to implement the action, the beneficiary must seek competitive tenders from potential contractors and award the contract to the bid offering

the best value for money, i.e. the best price-quality ratio. In doing so, the beneficiary shall observe the principles of transparency and equal treatment of potential contractors and shall take care to avoid any conflict of interests.

Sub-contracts by a "public" beneficiary/partner must be awarded in accordance with the applicable national rules on public tendering and in conformity with EU Directives on public tendering procedures.

In any case for **contracts exceeding EUR 5 000**, all beneficiaries (public and private bodies) shall seek competitive tenders from potential contractors in order to prove that the bid offering best value for money was chosen. In doing so, they will observe the principles of transparency and equal treatment of potential contractors and take care to avoid any conflict of interests.

It is not permissible to subcontract all project activities, as this would distort the concept of the partnership. For this reason, the Co-ordinator 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.

Typically, a subcontracting agreement should include the following terms:

- Service to be provided and its links with the project (it is advisable to include a reference to the project);
- Dates on which the agreement begins and ends;
- Price to be paid (breakdown and description of the costs);
- Work schedule/completion phases;
- Payment arrangements (one or more advance payments, staggered payments, etc.);
- Clauses in respect of non-performance or late completion.

The **Commission is NOT party to the subcontracting agreement** between the beneficiary and the subcontractor/service provider and is not liable towards any of the parties under such agreement. Thus, the beneficiary will retain sole responsibility for the implementation of this agreement and for compliance with its provisions. The beneficiary must undertake the necessary arrangements to ensure that the subcontractor/service provider waives all rights in respect of the Commission under such agreement.

6.4. Contribution in kind (Heading G)

Contribution in kind refers to **non-cash inputs**, such as:

- any donation of raw materials (i.e. paper and ink for publication purposes);
- unpaid volunteer work by a private, individual or corporate body.

Contribution in kind **shall not be calculated as actual project expenditure** and **shall not constitute an eligible cost**. However, if it is included in the budget in order to contribute to the proper implementation of the project, the beneficiary undertakes to obtain this contribution.

The contribution in kind will be taken into account by the Commission when assessing the activities and level of engagement and commitment of the Applicant and Partners.

! Note 28.

Contribution in kind **does not constitute an eligible cost** for the project. **Income** items under I and K **cannot be covered by in-kind contribution**.

7. On-line submission – How to use PRIAMOS?

The calls for proposals covered by this Guide are implemented via the PRIAMOS on-line system. Applications must be submitted, in their entirety through the PRIAMOS system. No other form of submission will be accepted. Applications or annexes sent by e-mail, post or fax will be rejected automatically. The receipt of such submissions will not be acknowledged

For detailed information on PRIAMOS, please read carefully the information available on the PRIAMOS website:

http://ec.europa.eu/justice/grants/priamos/index_en.htm

7.1. How to register as an Applicant?

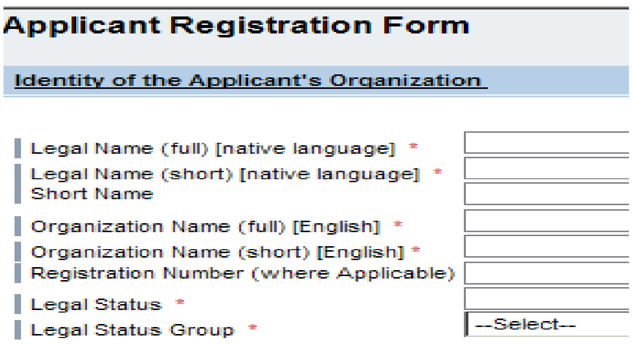
The electronic submission of applications via PRIAMOS requires that you first register in the system.

7.1.1. If no person representing your organisation has registered before in PRIAMOS

In order to register as an Applicant please follow the relevant link *Registration as an Applicant and introducing changes* on the PRIAMOS website or click directly on:

https://ec.europa.eu/priamos/register

The information marked with an * is mandatory and should be filled out, otherwise you will receive an error message when you submit the form.



Applicant Registration Form

Identity of the Applicant's Organization

Legal Name (full) [native language] *
Legal Name (short) [native language] *
Short Name
Organization Name (full) [English] *
Organization Name (short) [English] *
Registration Number (where Applicable)
Legal Status *
Legal Status Group * --Select--

Note that the fields concerning the organisation's name have limited characters.

If the name of your organisation is longer than the accepted number of characters, please use abbreviations or acronyms, but make sure that the name you register is comprehensible and suitable to identify your organisation.

Please note the difference between:

***Address (of registered office – address for the Grant Agreement in case of an award)*:**

It refers to the official information of the organisation and its officially registered seat. Only one entry of this information can be registered in the system and it should reflect information provided in the legal documents of the entity.

***Contact address for the Commission (address for correspondence)*:**

> It refers to the information of the contact person. Note that more than one contact persons can be assigned to one organisation, e.g. in case more than one applications/projects are ongoing and a different person is responsible for each.
>
> The e-mail address under ***Contact address for the Commission*** will be the one used for communication concerning the registration.

Upon successful submission of the registration form by clicking on the **"Submit"** button, a message appears at the bottom of the form including a **registration number**. This number is of importance concerning the registration procedure, thus it should be kept for future use and reference.

The completed registration form will be automatically sent to the e-mail you have indicated for correspondence under ***Contact Address for the Commission***. This e-mail is for information purposes only and it will not contain the user-name and password. Please save a copy of the registration form for your own future use.

The PRIAMOS USM (User Service Management team) will send your user-name and password by e-mail to the e-mail address indicated for correspondence under *Contact address for the Commission*. A PRIAMOS FAQ document will be also attached to this e-mail. Your request is treated manually, so please allow reasonable time until you receive the reply. In case of undue delay, you may contact the **PRIAMOS USM Mailbox** HOME-JUST-PRIAMOS-USM@ec.europa.eu indicating your registration number.

Please note that the user-name and password are specific **for each contact person**, not for each organisation.

7.1.2. If you have already registered as an Applicant for any previous JLS/HOME/JUST calls:

You should use your previous username and password **and not register again**.

In case you have forgotten your password, please contact the PRIAMOS USM Mailbox HOME-JUST-PRIAMOS-USM@ec.europa.eu .

For any changes (adding, deleting, modifying) of the legal representative, the contact person(s) of the organisation or address of the organisation's registered office, you should:

- access PRIAMOS:

  https://webgate.ec.europa.eu/PRIAMOS/toto/bc/bsp/sap/crm_ui_frame/

- login using your existing password;

- click on **Organizational Data Update** and introduce the changes through the system.

On submitting the changes you will receive a registration number for your update request. The PRIAMOS team will contact you by e-mail confirming that your request has been processed.

7.2. Log in the system and download the Grant Application Form

The contact person who will be responsible for the project proposal should log in the system with his/her username and password:

PRIAMOS portal for downloading and uploading an application form

https://webgate.ec.europa.eu/priamos/toto/bc/bsp/sap/crm_ui_frame/

You will first be invited to change your login and password initially received.

In order to find the Grant Application Form, click on ***Applications - Download Forms*** without specifying any search criteria.

Please be careful **to select the Grant Application Form applicable to the specific call** under which you want to apply and **save it on the local drive of your computer ("download").**

Templates for annexes

There might be additional **mandatory templates for annexes** that you will have to use. You can find all mandatory templates for the call if you click on the **"Attachments" button**, which appears as a paper clip image on the left hand side of the Grant Application Form. Please **save all of them separately on the local drive of your computer by clicking on the diskette icon on top of the form**.

7.3. Prepare the necessary documents

Fill out the Grant Application Form on your local drive and remember to click on "**Save**" **button** regularly (on top of the pdf Grant Application Form).

Note that only Adobe Acrobat READER can be used to fill out the Grant Application Form (not e.g. Adobe Acrobat EDITOR etc.).

Some fields are automatically filled out based on the information your provided when you registered your organisation in PRIAMOS.

Note that the information concerning the Contact Person is filled out according to the user who downloaded the Grant Application Form.

The fields marked with an *** must be filled out mandatorily**. If you do not wish to fill out information in any of these fields, please insert 0. If the field is blank, the Grant Application Form cannot be uploaded on the system.

Fill out the Annex 1 - Project Description and Implementation, the Annex 2 - Budget Form (make sure that no Error messages appear) and **prepare all other requested documents and save them on the local drive of your computer**.

Once all documents are finalised, **attach each of them to the Grant Application Form** using the "Attachments" button which appears as a paper clip image on the left hand side of the Grant Application Form. **Remember to click on Save** (the save button which appears on top of the Grant Application Form), **only then is the document attached**.

It is not necessary to zip documents before uploading them.

No signature is required on the Grant Application Form, nor on the Annex 1- Project Description and Implementation, nor on Annex 2 - Budget. There is no need to scan these documents either.

For the rest of the Annexes, signature requirements are indicated in the relevant call for proposals.

7.4. Upload the Application Package

After all documents have been successfully attached, the contact person for this application should log in the system and upload the application under ***Applications – Upload Forms*.**

Note that only the pdf document of the Grant Application Form can be uploaded and no other document (e.g. separate Word documents, Budget form, scanned documents). This means that all the annexes should be attached to the Grant Application Form prior to its upload in the system.

Upon successful submission of the Grant Application Form, a **confirmation will be displayed on top of the window**. An e-mail will be sent to the contact person with the application ID number. The e-mail will also mention the total number of the attachments included in the Application Form.

In case a field of the Grant Application Form marked with an * is not filled out, the upload of the application in the system will be rejected. You should fill out the respective field in the Grant Application Form and click Save. Only afterwards can you upload it in the system.

For your own future use and reference, the uploaded Grant Application Form will be visible to you if you click ***Applications-Overview Applications***.

If you want to submit two proposals **for two different projects** **within the same call for proposals**, you should download the Grant Application Form for this call **twice**.

Please make sure that you give to each of the two downloaded Grant Application Forms a **different name** and that you use it consistently only for **the same** project during each stage of the application procedure (filling out the Grant Application Form, attaching the annexes relevant to this project, uploading the Grant Application Form, re-uploading in case of changes as described below).

If you want to submit a proposal within another call for proposals which is open at the same time, please be careful to select the Grant Application Form applicable to the call under which you want to apply, save it on your computer ("download") and proceed with the steps explained above.

7.5. Modifying an Application Package

If you want to modify your application or an attachment, it is possible to do so only **until the deadline of the call**. You need to make the necessary modifications to the Grant Application Form and/or the relevant document(s) **which have already been saved (downloaded) on the local drive of your computer.**

After having made the necessary modifications, attach again **ALL** requested documents to the Grant Application Form and **upload it again**.

ONLY the last uploaded version of the Grant Application Form and the attachments appearing on it will be considered valid for the evaluation. If requested documents are not attached to this last version, previously uploaded versions will not be considered for evaluation.

YOU SHOULD NOT WAIT UNTIL THE LAST MOMENT
TO REGISTER OR UPLOAD YOUR APPLICATION.
No extension to the deadline will be given and no applications submitted on paper,
e-mail, fax or other means will be considered eligible.

7.6. Technical requirements for PRIAMOS

The PRIAMOS system is based on Web Browser technology interacting with Acrobat Adobe READER. PRIAMOS is optimised for use with the following software versions:

- Adobe Reader 7.0.9 or higher for filling in the Grant Application Form (http://get.adobe.com/reader/)
- Web Browser:
  - MS IE 6.0 or higher (http://www.microsoft.com/windows/internet-explorer/default.aspx)
  - Mozilla Firefox 2.0 or higher (http://www.mozilla-europe.org/en/firefox/)
  - NB: If you use Mac OS, please contact for more information HOME-JUST-PRIAMOS-USM@ec.europa.eu.
- For the self-learning material: Adobe Flash® Player 7 or higher (http://get.adobe.com/flashplayer/). NB: You can receive them on request in a printable version by asking HOME-JUST-PRIAMOS-USM@ec.europa.eu
- In order to upload electronic versions of paper documents (e.g. signed or stamped originals), a scanner with corresponding scanning software is needed (optional, depending on the requirements of the specific call for proposals).
- As for the electronic annexes that will be attached within the Grant Application Form – unless otherwise stated – all file formats are accepted by the system. We recommend however using the most common formats.

The speed of the PRIAMOS application depends on several factors. In particular, the size of the Grant Application Form (containing all the annexes) can negatively influence the performance. DG JUST recommends ensuring that the Grant Application Form does not reach an excessive size.

8. Protection of personal data of Applicants

8.1. Personal data

All personal data (such as names, addresses, CVs, etc.) mentioned in your Application Package will be processed in accordance with Regulation (EC) No 45/2001 of the European Parliament and of the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the EU institutions and bodies and on the free movement of such data. Your replies to the questions in this form are necessary in order to assess your grant application and they will be processed solely for that purpose by the department responsible for the EU grant programme concerned. On request, you may be sent personal data to correct or complete it. For any questions relating to this data, please contact the Commission department to which the form must be returned. Beneficiaries may lodge a complaint against the processing of their personal data with the European Data Protection Supervisor at any time (Official Journal L 8, 12.1.2001).

8.2. Early Warning System and Central Exclusion Database

Grant Applicants, Co-beneficiary Partners and, if they are legal entities, persons who have powers of representation, decision-making or control over them, are informed that, should they be in one of the situations mentioned in:

- the Commission Decision of 16.12.2008 on the Early Warning System (EWS) for the use of authorising officers of the Commission and the executive agencies (OJ, L 344, 20.12.2008, p.125), or

- the Commission Regulation of 17.12.2008 on the Central Exclusion Database – CED (OJ L 344, 20.12.2008, p. 12),

their personal details (name, given name if natural person, address, legal form and name and given name of the persons with powers of representation, decision-making or control, if legal person) may be registered in the EWS only or both in the EWS and CED, and communicated to the persons and entities listed in the above-mentioned Decision and Regulation, in relation to the award or the execution of a procurement contract or a grant agreement or decision.

9. Selection Process

The application will be subject to a three-stage selection and evaluation process. Firstly, the Commission evaluators will check whether your submission complies with all the formal requirements (eligibility criteria mentioned in the call). If you are excluded at this stage, you will receive a letter from the Commission stating the reasons for your ineligibility. If your application is eligible, it will be accepted for further assessment and you will not receive any information at this stage.

Secondly, all applications that successfully pass the eligibility evaluation will be subject to the verification of operational and financial capacity (selection criteria mentioned in the call). The Commission evaluators will check whether your organisation has enough financial, human and operational resources to carry out a European project, based on the documents you submitted.

Please note that at this stage, you might be requested to provide additional documents so it is important that you update your contact details in PRIAMOS. Unlike at the eligibility assessment stage, if you are excluded during operational and financial capacity verification, you will receive a letter from the Commission rejecting your proposals but only at the end of the whole evaluation process when the final award decision is taken. This means that neither successful nor rejected Applicants will receive information at this stage.

If your proposal passes both eligibility and operational/financial capacity tests, it will be given to evaluators to assess its merits based on the evaluation criteria (as mentioned in the call). Following evaluation criteria assessment, the Commission will adopt a formal award decision based on the ranking list and will send letters to Applicants informing them about the results of the process.