



EUROPEAN COMMISSION
DIRECTORATE-GENERAL HOME AFFAIRS

Directorate C: Schengen

EUROPEAN RETURN FUND 2008-2013¹

COMMUNITY ACTIONS GUIDE FOR APPLICANTS

¹ The European Return Fund 2008-2013 was established by Decision No 575/2007/EC of the European Parliament and of the Council.

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1. PURPOSE OF THE PRESENT GUIDE

The purpose of this Guide is to offer a user-friendly tool that guides you through the application procedure and the application form. It also serves as a reference and can be used to answer any questions you may have when preparing your application.

The application form has to be filled in by the applicant, in close cooperation with the partners which would receive European Union co-financing (identified as co-beneficiaries in the grant agreement). Filling in this form may take some time. Please make sure that you have allocated sufficient time to carry out this work and you have all the necessary documents at your disposal.

This guide is updated annually to make it user-friendly. You may share with the Commission your comments and suggestions on how to further improve the guide by sending an e-mail to HOME-RETURN-FUND@ec.europa.eu

Before you start:

Please read carefully the 2013 Call for proposals and the 2013 Work Programme to find out which actions may be co-financed, this year's priorities, the conditions to apply, the evaluation criteria and how to submit your proposal.

Investigate and try to build on previous relevant projects co-financed by the European Union and/or projects foreseen within the context of the national annual programme.

If you cannot find the answer to your question in the guide you may send your questions in writing (by e-mail) to HOME-RETURN-FUND@ec.europa.eu.

Deadline for application

**The completed application form and annexes must be submitted to
the European Commission by**

04 October 2013 at 12.00 CET

Applications submitted after the deadline will be automatically rejected

2. GENERAL GUIDELINES

- The first phase, prior to the formulation of the project, should consist in identifying the issue to be addressed.
- Once this is done, the objective of the project must be set. This should directly address the problems identified and should be precise and clearly set out.
- The next step is to identify the results of the projects that are to be achieved in order to meet the objective. Wherever possible, these should be set out in quantifiable terms.
- Next, consider which activities are needed to obtain these results. For each activity clearly identify how, where and when it will be undertaken, who will do it and how much it will cost. Any activity that does not contribute directly to the objective must be discarded.
- Carefully plan how the project will be organised and managed, who will be responsible for carrying out which activity, who will report to whom and what kind of management structure is needed.
- Consider at each stage of writing the application, which assumptions you are making. External factors (authorisation of measures by other public authorities) are essential for the success of the project and should be fully identified and described, as should any potential difficulties that might arise.
- Establish how the planned actions and expected results can be verified. This will make it possible to monitor the project.
- Useful lessons that could be passed on from other past projects should be identified; the experience of similar projects should be used during the preparation of the project.
- Make sure the budget is consistent with the actions proposed and that human and financial resources will be available when needed.
- In case of a discrepancy between the Call for proposals and the current Guide, the Call for proposals shall prevail.

3. WHO CAN APPLY

3.1 This call for proposals is addressed to

- public authorities from the 27 Member States participating in the Fund²;
- International Organisations and Non-Governmental Organisations registered in one of the above mentioned 27 Member States, provided that they all work on a strictly non-profit basis and have proven experience and expertise in the fields covered. EU Agencies may participate in the action on non-cost basis as associated partners.

Proposals must be submitted by an entity from one Member State together with **at least one partner** entity from a different Member State.

Attention has to be paid to ensure optimal synergy with programmes carried out at EU and national level by EU Agencies, the Member States and international organisations. This will require effective information sharing about the activities so that the necessary contacts and connections can be made.

Under no circumstances can a project be financed by both national programmes and the Community Actions. In case of co-financing of an activity by both the national programme(s) under the fund and the Community Actions, a clear division has to be established in order to avoid double-funding.

3.2 Concept of partnership

3.2.1 Applicant (co-ordinator)

There is only one applicant per project. The applicant is responsible for the project concept, development and for submitting the grant application.

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 partners. The applicant will act as the main contracting party that will sign the multi-beneficiary grant agreement after having received all the required powers of attorney from the partners. The applicant accepts contractual and financial liability for the project in line with the provisions of the grant agreement. All grant amounts will be transferred to its accounts and it will be responsible for passing funds to co-beneficiaries of the project (partners). The applicant will also be responsible for all the reporting, financial statements and information requested by the Commission.

3.2.2 Partners (co-beneficiaries)

Every project must be submitted by a partnership of at least two organisations from two different Member States. This means that the applicant must have at least one partner organisation that is eligible to receive a Commission grant under Return Fund Community Actions and established in a different eligible country than the lead partner.

² Denmark does not participate in the European Return Fund.

The Partners must be legally **established in the eligible Member State** at the time of submitting the application.

Partners are organisations and institutions which, in cooperation with the applicant (co-ordinator), participate in designing and implementation of project activities, share the relevant tasks and finance. **Partners can contribute financially and their participation costs should appear in the budget.**

Both applicant and partners will become parties of the multi-beneficiary grant agreement and will share contractual and financial responsibility towards the Commission for the proper and timely implementation of the project. The costs incurred by the partners are eligible in the same way as those incurred by the applicant.

Notwithstanding this, the co-ordinator remains the sole point of contact for the Commission and, as stated above, is responsible for the reporting and providing the necessary information regarding the project.

To prove their involvement in the project, partners have to sign the '**Declaration by Partner Public Authority/Organisation**' form at the stage of submission of the application. If the project is selected, the partners will **sign mandates granting power of attorney** to the applicant to conclude a grant agreement with the Commission. The responsibilities of the potential co-beneficiaries are defined in the draft grant agreements.

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

In case of several legal entities forming together one legal entity, whether established specifically or not for carrying out the action (e.g. groupings, joint ventures), these shall not submit an application or take part in the action as one applicant or "sole beneficiary"; rather, each legal entity shall have to take part in the action as beneficiary and therefore become party to the grant agreement.

In case of legal entities having a legal or capital link with a beneficiary, which is neither limited to the action nor established for the sole purpose of its implementation (e.g. networks, federations, trade-unions), in order to declare eligible costs each of these legal entities shall take part in the action as beneficiary and therefore become party to the grant agreement.

3.2.3 Associated partner

Organisations from Denmark and non-EU countries may participate in project activities as '**associated partners**' where this serves the aim of the project.

They participate in the project on a **no-cost basis**. Any cost **incurred** by such organisation **will not be eligible and therefore their costs cannot appear in the budget**.

Associated partners will sign an **associated partner declaration form** at the stage of submission of the application but will not be a party of the grant agreement concluded with the Commission. As such, their obligations towards the Commission are not of a contractual nature.

Nevertheless, it is the applicant and partners who are responsible for ensuring that the activities of associated partners are implemented as their involvement forms a part of the project proposal and, later on, part of the conditions of the grant agreement.

The participation of organisations from EU member states as associated partners is equally possible (conditions described above apply).

3.2.4 Co-financing third parties

Any third party providing **only financial support** for the project and not benefiting from the European Union contribution is considered to be a **co-financing third party**. The co-financing third parties are not required to be directly involved in the technical implementation of the project. The co-financing third parties must sign a '**Declaration by co-financing third party organisation**' form by which they agree to finance the project.

The applicant should make sure that any amount included in the project's budget as "Other contribution from third parties" (heading I) is supported by a declaration of a co-financing third party.

3.2.5 Subcontractor(s)

Subcontractors are service providers to the applicant or to partners who fully fund (100%) their activity. The applicant and the partners are expected to have the resources necessary to carry out the work required by the project. Nevertheless, in certain circumstances subcontracting some aspects of the work may be more cost effective or efficient.

Often the nature of the project requires the participation of the entities of third countries. The costs of entities in third countries can only be eligible when subcontracted by the beneficiaries.

Subcontractors do not contribute financially to the project and therefore do not benefit from any intellectual property rights arising from the achievements of the project.

There shall be no statutory link between subcontractors and applicant, co-beneficiary and their representatives, situation which could lead to potential conflicts of interest and circumvention of the principle of non-profit.

The award of subcontracts by a public applicant and/or partners must comply with the applicable rules on public tendering and be in conformity with European Union Directives on public tendering procedures.

Note

Please note that there will be two types of grant agreements signed depending on the structure of the project.

- **Mono-beneficiary grant agreement** - when the project will be implemented by the applicant only (and subcontractors under specific conditions).
- **Multi-beneficiary grant agreement** - when the project will be implemented by the applicant and at least one partner, a grant agreement with multi-beneficiaries has to be signed. In this agreement, the term "beneficiary" will be replaced by "co-ordinator". For the purpose of the grant agreement, the 'partners' receiving EU contribution will be considered as co-beneficiaries, they have to sign a mandate to the applicant (co-ordinator) and they are bound by the terms of the grant agreement. Please note that all references to Articles of the grant agreement refer to the draft grant agreement for an action with multiple beneficiaries.

4. FINANCIAL ASPECTS

4.1 Financial rules governing grants

NB: For a full understanding of the budgetary concepts of a grant application and of the eligible categories of expenditure, you are advised to consult the Financial Regulation and its Rules of Application, Title VI "Grants" or the standard grant agreements available on the website:

http://ec.europa.eu/dgs/home-affairs/financing/fundings/migration-asylum-borders/return-fund/transnational-actions/index_en.htm

As part of the application the applicant must provide a detailed forward budget of the project in Euros, with information on both planned expenditure and expected income (indicating the amount of co-financing requested from the Commission, own funding and any other funding), the two totals must be balanced. **In case of partnership, the total budget estimate shall identify the expenses, the income and the Union grant received by each partner.**

It is required to use the provided budget form. Financial contributions from the applicant, partners and other sources must be taken into account in the appropriate heading and must be consistent with the Partnership declarations, Associated partner declarations and/or Co-financing third parties declarations. The overall budget must be relevant, appropriate and consistent with the objectives of the project and well distributed among partners, taking into account the respective roles.

The Commission's financial contribution cannot exceed **90% of total eligible costs**. You will therefore need to secure funding from other sources to cover the balance. A minimum of 10% of the total eligible costs must therefore be provided as a contribution either from the applicant organisation and/or partners or from another donor source. For co-financed projects by the Union and the applicant, Union support is given only if there are other public or private sources of co-financing: partners, sponsors, fees.

Co-financing shall be proven by a **written declaration** of co-financing to be signed by each partner and/or third parties co-financing the project, specifying clearly the amount of financing they will bring to the project. For the applicant, the signature on the application form and the budget constitute the commitment required in respect of its own contribution.

VAT is an eligible cost under specific conditions. For more information please see chapter 5.6.9.

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

Contributions in kind are not taken into account in the calculation of the co-funding and are not considered as eligible costs.

The applicant must confirm that he/she has not received, and undertakes he/she will not receive in the future, another grant for the same project from a European Institution. Total recovery of the grants will be carried out in the event of double financing for the same project.

4.2 Payment Procedures

As a general rule, the co-funding is provided in two instalments: one pre-financing payment and the payment of balance (final payment).

A pre-financing payment up to 75% of the Commission's contribution will be paid within 30 calendar days of the date when the last of the parties signs the grant agreement or within 30 days from the starting date of the action (if the timeline between the signature and the starting date is more than three months) and upon receipt of a request for pre-financing.

The Commission may request a financial guarantee covering the amount of the pre-financing payment, which remains in force until the payment of the balance is made.

The balance will be paid once the Commission has accepted the final technical and financial reports.

Under no circumstances may the final amount of the grant exceed the maximum amount indicated in the grant agreement. At the time of payment of the balance, the amount granted will be proportionate to the eligible costs of the project actually incurred and will be reduced proportionally where the total eligible costs turn out to be lower than the total estimated cost. 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. In case the pre-financing exceeds the subsidy amount based on the actual eligible costs incurred, a recovery will be made.

5. HOW TO APPLY

5.1 Electronic submission system PRIAMOS

Applications have to be submitted using DG HOME electronic on-line application tool: PRIAMOS. PRIAMOS is a system for the submission of proposals by applicants, allowing the applicants to fill in an electronic application form and submit all relevant documents via the Internet.

Please refer to the PRIAMOS Applicants guide published with the call on: http://ec.europa.eu/dgs/home-affairs/financing/fundings/migration-asylum-borders/return-fund/transnational-actions/index_en.htm

5.2 Language

In principle, project proposals may be submitted in any official language of the European Union but English is preferable because the time needed for translation is long. However, in order to facilitate assessment by evaluators, an English translation should preferably accompany any proposal written in other languages.

When completing the application form it is important to:

- be clear, detailed, precise and concise;
- provide quantifiable data in order to describe the current situation;
- concentrate on the key features, objectives and results of the project.

The evaluators will assess the project on the basis of the exclusion, eligibility, selection and award criteria defined in the Call for Proposals.

5.3 The Application Package

The Application Package is composed of the:

Grant Application Form (electronically available in PRIAMOS)

Its Annexes:

- Annex I – Project Description and Implementation
- Annex II – The Budget Form
- Annex III – Financial Identification Form
- Annex IV – Legal Entity Form (for all partners involved in the project)
- Annex V – Partner/Associated Partner Declaration Form/Co-financing third party declaration
- Annex VI – VAT Declaration
- Annex VIII – Curriculum vitae of key staff performing the work in connection with the project

- Annex VIII – Financial statements of the applicant organisation (profit and loss account and the balance sheet for the last financial year). The financial statements should be accompanied by an external audit report if the amount of grant sought exceeds €750.000. Financial statements do not need to be submitted if the applicant is a public body or an International Organisation.

5.4 Grant Application Form

The Grant Application Form is an Adobe Acrobat (.pdf) document which can be downloaded from the electronic submission system PRIAMOS, where the basic data about the Applicant, the Partnership and the project can be included.

The Grant Application Form includes an important notice on **data protection and data handling issues**. You are advised to read it carefully.

GENERAL INFORMATION

The Application number will be generated automatically by PRIAMOS 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.

Important: in case you are submitting more than one proposal, please check that your Grant Applications Forms have different application numbers!

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, please consult the PRIAMOS Applicants guide.

1.2. Bank details

Please provide the details of the Bank Account that should be used for this project. Please note that the same information should be stated also in *Annex II – Budget Form – Worksheet Identification Form*.

1.3. Authorised signatory legally representing the (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 verify the data stored in your PRIAMOS profile before downloading the Grant Application Form. For further information, consult the PRIAMOS Applicants 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

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 PRIAMOS profile before downloading the Grant Application Form. For further information, consult the PRIAMOS Applicants 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 to ensure a better efficiency.

1.5.-1.6. Information about the co-beneficiaries/associated partners/co-financing third party

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 of the *Annex II - Budget Form – Worksheet Beneficiaries*. Information about the co-financing third parties (if any) should be listed under the section 1.6.

Please note that additional information on the partner organisations and their role in the project should be included in the *Annex I – Project Description and Implementation Form – Part 1.3* and also presented by the partners themselves in the Partner Declaration Form (see section 3.2.2 of this Guide).

2. INFORMATION CONCERNING OTHER EU GRANT/PROCUREMENT

2.1. Grant applications or offers submitted under other grants/procurement procedures by the applicant to EU institutions for which the evaluation process is not yet finalised

Please list all projects under Calls for Proposals, or offers under procurement procedures, where the lead applicant has been involved in for which the evaluation process is not yet finalised.

2.2. EU projects of the applicant

Please list all projects of the last four years under Calls for Proposals, or offers under procurement procedures, where the lead applicant has been involved in.

3. BUDGET

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

The amounts indicated here should be **identical** to the ones indicated in the *Annex II -Budget Form*. 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.

In case of discrepancy, the information presented in the *Annex II – Budget Form* will prevail.

4. INFORMATION ABOUT THE PROJECT

4.1.1 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 is limited to 200 characters. If your title is longer, please include in this field an abbreviation of the title and include the full title in the field 4.2 as the first line of the Project summary.

4.1.2 Acronym

Please give your project an acronym of maximum 15 characters.

4.1.3.-4.-5. Duration, Start date, End date

As a general rule, the projects cannot have duration of more than 2 years (**24 months**). Therefore, please plan your activities accordingly.

Please indicate **when you intend to start the proposed project. For planning purposes you should take into account that the evaluation of the proposals may take up to 4 months after the submission deadline.** The grant agreement relating to the actions concerned shall be signed by 31 December 2014 at the latest. The projects shall start no later than 9 months after the signature of the grant agreement.

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.

4.2 Summary of the project

The summary must provide the reader with a clear understanding of the proposal's objectives and its compliance with the objectives of the 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 used for publication/dissemination purposes, if your project is awarded a grant.

The number of characters in this field is limited to 4000. Please use only English.

Note

Please note that the summary should be copied the same into Part 1 Section 1.1. of the *Annex I - Project Description and Implementation Form* and into the relevant section on *Annex II – Budget Form – Worksheet Identification Form – ID form*.

5. DECLARATION BY THE APPLICANT

The application should be signed electronically and dated by the legal representative mentioned under section 1.3.

5.5 Annexes to the Grant Application Form

5.5.1 Annex I – Project Description and Implementation Form

The **Project Description and Implementation Form** (a 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.

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.

The Form is divided into three parts:

➤ **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 structure of the organisation and the partnership implementing it.

Nevertheless, applicants should always be as detailed and specific as possible and avoid presenting information which is not relevant, for example, previous projects, their usual activities and other information not directly linked with the proposal.

Note

Under point 1.1 of the *Annex I - Project Description and Implementation Form*, the summary of the project should be included. Please use the same text as under Section 4.2. of the Grant Application Form

➤ **Part 2 – Description of milestones and activities**

Contrary to the Part 1, which gives considerable freedom as to the form and content of the presentation, Part 2 is very detailed and structured in order to ensure that applicants provide a detailed and concrete description of what they are planning 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 **MILESTONES** in a logical, consistent and structured way. Each milestone then constitutes a sub-part of the project, a step leading to the achievement of the project's overall goal.

The activities should be grouped according to applicant's own approach. However, the activities within each milestone 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 milestone and demonstrate how each activity contributes to the overall goal and the main objectives of the project.

In conjunction with the above, the applicant should also answer the question **what results this project will produce** (both tangible and intangible). For each of the milestones, the applicant will present a number of activities that lead to certain outputs and deliverables.

Outputs and deliverables are respectively intangible and tangible outcomes/results of the planned activities

Tangible results (deliverables) are the results of activities that can be easily measured and counted (e.g. the applicant can produce a specific number of leaflets or DVDs). In this case it is easy to put an indicator by simply introducing a number of copies and languages available.

MILESTONE 0 – Management and Coordination

In addition to the milestones with outputs and deliverables, at the beginning of the section the Applicant will find **milestone 0**. This part allows the applicant to enter all activities that do not have separate outputs or deliverables, but are rather related to the general management and coordination of the project. The Applicants can also put here activities that do not relate to any of the milestones leading to a specific result, but which are directly linked to the project as a whole.

Each project will have a minimum of two milestones: milestone 0 with the management and coordination activities and milestone 1 with outputs/deliverables related to the objective of the project. It does not necessarily mean that a project with only two milestones will obtain a low score. The division in Milestones should be logical and be guided by the different concrete results of activities. The form contains boxes for projects with **up to 6 milestones (including milestone 0 - management and coordination)**. If you think your project has more than 6 milestones, please try to group them in such a way so as to be able to present them in the space provided.

The applicant should always keep in mind that the primary objective of the milestone concept is to divide their 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.

➤ Part 3 – Specific details on the project implementation

This part of the Project Description and Implementation Form is intended to allow the Applicant to describe certain aspects of the project which could not be specifically addressed in Part 2, but are nevertheless important for the successful implementation of any action.

Furthermore, the applicant should present any risks related to the project, and provide information on how they are going to address them. Finally, the applicant should explain the follow-up of the project.

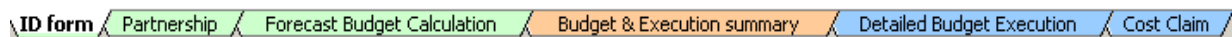
Please avoid describing the project once again, but rather try to answer each specific question in a concise manner.

5.5.2 Annex II – Budget Form

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, allocation to Milestone 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

Only the part of the Budget coloured green 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 a **white background**.

The Budget Form is only accepted for evaluation if:

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

It is important to include precise and detailed information: functions of the staff, units for the calculations (day, trip, book, pages, etc.), number of units.

Do not use words such as “lump sum, forfait” in unit description. Give a detailed estimation of each cost: ex. for printing or translation, specify the number of pages, the price by page, etc.

For travels specify the number of train tickets, plane tickets and the price for each, etc.

Through a number of self-explanatory headings, the Coordinator is required to fill in the *ID form*, *Partnership* and *Forecast Budget Calculation* (the green worksheets) in the application phase. Where necessary, the fields are write-protected. As a general rule, only the fields having a white background are to be filled in.

The *Detailed Budget Execution* and *Cost Claim* (the blue worksheets) do not have to be filled in at the application phase. However, for more information on these sheets please see chapter 6.

1) ID Form

The ID Form serves to summarize the basic information on the applicant's identity and the project. You are invited to introduce the requested information in the white cells. The yellow cell (I27) is write-protected and will be automatically filled in from the *Forecast Budget Calculation* sheet once all the required information has been introduced.

2) Partnership

Please fill in the **legal name of all the co-beneficiaries and co-financing third parties and their countries of origin**. Co-beneficiaries are organisations which participate as partners incurring costs and receive funding in the project (this information should be identical with the one presented in the Grant Application Form). Co-financing third parties only provide financial support for the project and do not benefit from the European Union contribution

3) Forecast Budget Calculation

This forecasted budget should contain descriptions of the activities as taken from your application and the corresponding items of expenditure:

	Budget heading	Name of Beneficiary	Activity	Description of item i.e. Who? What?	Unit (days, persons etc.)	Amount per unit in EURO	Number of units	Total EURO	Additional information
19									
20							1.00	0.00	

Please provide a breakdown of the estimated expenditure and revenue of the project in Euros. Be aware that the forecasted budget aims at providing clear financial information which is taken into account for assessing your application and for comparing the implementation with the forecast.

The top section (up to line 20) presents an overview of the information introduced below. This section is write-protected and will be filled in automatically.

	Budget heading
19	
20	
21	A
22	B
23	C
24	D
25	E
26	F
27	G
28	H
29	I
30	J
31	K

In the next section, **both costs and income are to be introduced** by choosing from the drop-down list of each cell in column 'Budget heading' the correct budget heading as shown in the picture (letters A-F for costs and I-K for incomes, as indicated in the overview section above). ***Each cost or income should be classified under one of these categories; otherwise, the corresponding cell in column Budget heading will turn red, signalling that the budget heading is missing.***

To ease the manipulation of data (copy, paste, insert etc.), this section was intentionally left unprotected. Therefore, you should be very careful not to delete the formula in the column 'Total EURO' while encoding your data into the table.

While completing this section, please take into account the following:

Costs:

- Each cost may be allocated to **only one** organisation, the one that will incur the cost. 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/coordinator or one of the partners/co-beneficiaries or an affiliated entity.
- In the column *Activity* you should provide a brief description of each activity as mentioned in the application form or in the description of the action. Please note that an activity may group different costs (example: "Collecting data" - this activity may include part of salaries, travel, equipment, consumables...).
- In the column *Description of item* you should provide a concrete description of each cost e.g. project management, depreciation PC, translation of conference proceedings etc..

- For costs of Heading A – Staff costs, you should indicate the functions (e.g. manager, co-ordinator, ...), type of contract, the daily rate in line with your usual policy on remuneration and the estimated number of days of work.
- For travel (Heading B), please indicate the number of travels in the EU (or outside) with a cost estimate per travel covering all costs (transport, accommodation, daily allowance etc.) in line with your usual practices on travel.
- In case of a conference or seminar, to be included under Heading E, please indicate the number of events foreseen, the place if already decided, the estimated number of participants and a cost estimate per event covering all related costs (travel participants, venue, interpretation, lunches, conference papers etc.).

Income:

- For each source of income, the co-financing organisation should be indicated (***I** = Financial contributions specifically assigned by donors to the financing of the eligible costs + Income generated by the action, and **K** = Contribution from Beneficiary, co-beneficiaries and from donors when not specifically assigned to the eligible costs*). You should include separate entries for each source of co-financing.

Remarks:

- For the indirect costs and the income, no activity or description of item has to be indicated.
- No letter is assigned for the amount of the EC's contribution: this amount is calculated automatically based on the estimated costs and income.
- The *Subtotal of selected entries* does not 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.

5.5.3 Annex III – Financial Identification Form

Please provide duly filled-in financial identification form and signed by authorised legal representative for **the applicant**. The form shall be scanned and uploaded in PRIAMOS.

The form can be downloaded on:

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

5.5.4 Annex IV – Legal Entity Form

Please provide duly filled-in form and signed by authorised legal representative **for the applicant and all co-beneficiaries**. Legal entity form shall be scanned and uploaded in PRIAMOS.

The form can be downloaded on:

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

Please note that the form has to be sent together with some required supporting documents. These documents differ according to the statute of the entity in question (public authority or private company). Please check carefully which documents are requested, as explained in the

footnote of the form. Please note that these documents are also obligatory for public bodies and international organisations.

5.5.5 Annex V – Partner/Associated Partner Declaration Form/ Co-financing third parties

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 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 amount of the co-financing mentioned on the declaration of partnership should be coherent with the amount in the budget.

There are 3 templates provided by the Commission. The documents are attached to the application form that applicant will download in PRIAMOS. Only declarations using these templates will be accepted.

All partners in the project must complete and sign a '**Declaration by Partner organisation**' indicating their role and possible financial contribution to the project. This declaration also certifies that they are not in one of the exclusion situations mentioned in the financial regulation. Moreover, they will have to give a mandate to the applicant (co-ordinator as referred to in the grant agreement) before the signature of the grant agreement.

All associated partners in the project must complete and sign a '**Declaration by Associated partner**' indicating their role and/or financial contribution to the project.

All co-financing third parties must complete and sign a '**Declaration by co-financing third party**' indicating their financial contribution to the project.

Once completed, a printed original has to be signed by the authorised legal representative of the Partner/Associated Partner/co-financing third party and sent to the Co-ordinator. The Co-ordinator should attach a scanned version of the signed original declarations to the Grant Application Form.

Note

Each Partner organisation mentioned in the application should fill in a separate Partner Declaration Form, which should be attached to the Grant Application Form.

5.5.6 Annex VI – VAT Declaration

The VAT Declaration form should be duly completed, dated and signed by the authorised signatory of the applicant organisation, and a scanned version should be attached to the Grant Application Form.

5.5.7 Annex VII – Curriculum vitae of key staff performing the work in connection with the project

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 coordinator/manager, the person responsible for the financial management and the main experts.

The Commission suggests that these are presented in the EUROPASS CV format; however, organisations are free to submit these curricula in any other format. The 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 from the following webpage:

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

CV's are not required from the beneficiaries who are public bodies and International Organisations.

5.5.8 Annex VIII – Financial statements of applicant organisation (profit and loss account and the balance sheet for the last financial year)

The financial statements will be used during evolution of selection criteria (financial capacity). The analysis of the financial capacity will be done for **the applicant organisation** (not for the partners) on the basis of the signed financial statements (profit and loss account and the balance sheet) for the last financial year.

The financial statements should be accompanied by an external audit report if the amount of grant sought exceeds €750.000. Financial statements do not need to be submitted if the applicant is a public body or an International Organisation.

5.6 Rules concerning eligible expenditure

There are two main categories of expenditure: eligible direct costs and eligible indirect costs (overheads).

Only costs generated during the lifetime of the action can be eligible. The cost must be incurred during the lifetime of the action, which does not necessarily mean that the cost has in fact to be paid during that period, therefore the costs relating to services or equipment supplied in order to carry out the action may be invoiced and paid after the action has been completed, provided that the service/goods were supplied during the lifetime of the action and that this is indicated on the invoice. It is recommended to obtain the invoices (with clear indication when the delivery of equipment/service was done) from suppliers as soon as possible in order to submit the final report and final cost claim within the agreed deadline.

5.6.1 Eligible Direct Costs by Heading

In the context of grants, the costs considered eligible for European Union funding are those that satisfy the criteria stated in Article II.19.1 of the grant agreement.

In particular, the following direct costs are eligible under specific conditions:

- Staff (heading A);
- Travel (heading B);
- Equipment (heading C);
- Consumables (heading D);
- Other direct costs (heading E).

N.B. For the eligibility of VAT, please refer to point 5.6.8.

The percentage of European Union funding mentioned in the Grant Agreement is calculated on the total eligible costs of the operation (**Total of A-B-C-D-E = direct eligible costs + Overheads (F)**).

5.6.2 Heading A – Staff costs

A.1. General rules

Staff costs shall be detailed in the budget, indicating function of the staff, number of the staff and number of man-days/months they are going to work on a specific activity related to the project. Professional and technical capacities of the persons set to implement the relevant functions/tasks within the project should be described.

The cost of staff assigned to the project, i.e. salaries and social security contributions and other statutory costs, shall be eligible, provided that this does not exceed the average rates as regards the beneficiary's usual policy on remuneration. Staff costs should be calculated on the basis of actual cost i.e. annual employment cost comprising salary plus statutory employer's contributions (social security, health insurance, direct taxes etc.) but exclusive of bonuses and fringe benefits, divided by the number of working days per annum (365 days excluding holidays, public holidays and weekends, i.e. in principle 220 days per year), multiplied by the number of days exclusively devoted to the implementation of the project.

Staff shall be allocated to the project on the basis of a clear and verifiable method and should fill in timesheets showing the hours worked and their role in the accomplishment of the tasks related to the project.

For public authorities, please note that staff costs including the 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 projects concerned were not undertaken.

Direct costs for staff are eligible for persons that have a key and direct role in the project, such as project managers and other staff operationally involved in the project, for example planning project activities, implementing (or monitoring) operational activities, delivering services to the final recipients of the project, etc.

Costs for other members of staff in the beneficiary public authority/organisation who only provide a supporting role for the public authorities/organisations implementing the project (such as the general manager, accountant, procurement support, human resources support, information technology support, administrative assistant etc.) are also eligible.

5.6.3 Heading B – Travel

B.1. General rules

This section concerns costs charged for project staff (declared in Heading A "Staff") and excludes costs related to conferences and seminars as well as travel costs for persons other than project staff, which must be included under Heading E (Other direct costs).

Only travel and subsistence costs directly linked to the project and relating to specific and clearly identifiable activities are eligible for European Union funding. Any travel to places other than those where the members of the partnership are located or the project is implemented must be demonstrated to be relevant to the project.

It is required to use the cost-effective means of travel, and to make every effort to use the most economical fare.

Expenses for airplane tickets within the EU should be kept to a minimum and should not exceed € 750 for the longest round trips unless duly justified explanation is provided and approved by the Commission.

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

1. For private vehicles: on the basis of the declaration with a maximum corresponding to a 1st class rail fare (only the price of one ticket will be reimbursed, regardless of the number of people travelling in the same vehicle);
2. For hired cars (maximum category B or equivalent) or taxis: the actual cost where this is not excessive compared with other means of transportation.

B.2. Daily Subsistence Allowances

The Daily Subsistence Allowances (DSA) for staff taking part in the action shall be calculated on the basis of standard costs for hotel and daily allowances. They should be in line with the beneficiary's usual practices on travel costs. In any case, they cannot exceed the amounts indicated in the document below:

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

If meals or others expenses are provided for, the daily allowance has to be reduced accordingly.

5.6.4 Heading C – Equipment

C.1. General rules related to equipment

In accordance with Article II.19.1 and II.19.2 of the model grant agreement, purchase cost of equipment (new or second-hand) may be considered eligible direct cost, 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. Such costs are eligible for co-financing on the basis of the full or partial cost of the purchase if:

The equipment will continue to be used for the same objectives pursued by the project, after the project has ended for the minimum duration of:

- three years or more for Information and Communication Technology (ICT) equipment;
- five years or more for other types of equipment such as operating equipment and means of transport.

Costs for day-to-day administrative equipment (such as PC, printer, laptop, fax, copier, phone, cabling, etc.) are not eligible as direct costs and should be considered as indirect costs.

Costs pertaining to the acquisition, leasing or rental of equipment are only eligible if they are essential to the implementation of the project. The choice between leasing, rental or purchase must always be based on the least expensive option. Equipment shall have the technical properties needed for the project and comply with applicable norms and standards. Costs pertaining to the acquisition of equipment (systems, operating equipment, to be used for specific purpose) should be incurred in accordance with national rules established in the Member State. Purchase costs of equipment shall correspond to market rate and the value of the items concerned. The equipment purchased must be itemised in the organisation in which it is installed and bear an inventory number.

C.2. Renting and leasing equipment

Expenditure in relation to renting and leasing operations is eligible for co-financing subject to the rules established in the Member State, national legislation and practice and the duration of the rental or lease for the purpose of the project.

C.3. Use of existing equipment

The equipment that was purchased before the lifetime of the project, but which is used for the purpose of the project, is eligible on the basis of depreciation. However these costs are ineligible if the equipment was originally purchased through European Union funding.

C.4. General rules real estate

Rental of real estate is eligible for co-financing where there is a clear link between the rental and the objectives of the project concerned, under the conditions set out below and without prejudice to the application of stricter national rules:

- a) the real estate shall not have been purchased through European Union funding;
- b) the real estate should only be used for implementation of the project. If not, only the portion of the costs corresponding to the use for the project is eligible.
- c) In duly justified cases, costs linked to rental agreements signed before the start of the project could be considered as eligible costs.

In the case of rental of real estate, it shall have the technical properties needed for the project and comply with the applicable norms and standards.

Purchase, construction or renovation of real estate is not eligible.

5.6.5 Heading D – Consumables

The costs of consumables and supplies are eligible, provided that they are identifiable and exclusively used for the purpose of the action. 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. For example, the costs of promotional material for an operation which the beneficiary has to carry out; leaflets with targeted information for returnees etc.

General office supplies (pens, paper, folders, ink cartridges, electricity supply, telephone and postal services, Internet connection time, computer software, etc.) are indirect costs.

Note

When filling out costs for Consumables in the Budget, you should calculate it using the appropriate unit (lump sums should be avoided) and the direct link to the action implementation should also be presented.

5.6.6 Heading E – Other direct costs

Costs charged to this heading must meet the following criteria:

- a) They must not be covered by any other budget heading;
- b) They must be necessary for the performance of the action;
- c) They must be eligible under the agreement;
- d) They must be clearly identifiable.

Typical expenses under this heading include:

- Meetings/conferences
- Travel costs for persons other than project staff
- Publications
- Charges for financial services in specific contexts (charges for bank transactions, the risk of exchange losses is excluded);
- Other costs stemming from obligations under the grant agreement (reports, translations, certificates, deposits, bank guarantee, etc.);
- External audit of the project at the final reporting stage requested by the European Commission. Please note, that the request for payment shall be accompanied inter alia by an audit certificate on the action's financial statements and underlying accounts. The costs of audit certificate shall be included in the current heading of project budget

The costs of external contracting (research, technical feasibility, costs supporting the activity) are to be indicated here.

Costs such as office supplies as well as all kinds of small administrative consumables (pens, paper, folders, ink cartridges, diskettes, computer software, etc.), supplies, hospitality costs and general services (electricity supply, telephone and postal services, Internet connection time, office cleaning, utilities, insurance, staff training, recruitment, etc.) are to be considered as indirect costs (see Indirect costs, below).

Publications and dissemination

In order to be eligible for European Union funding, publications must be produced by and for the use of the project. The type of publication, number of pages, number of copies, translations must be clearly indicated in order to justify the costs of editing and printing.

Subcontracting:

As a general rule beneficiaries and partners must have the capacity to carry out the work themselves. Subcontracting is derogation from this general rule and is limited to specific cases:

- subcontracts may relate only to a limited part of the project;
- core elements of the project cannot be subcontracted;
- recourse to the award of contracts must be justified having regard to the nature of the action and what is necessary for its implementation;
- even though certain services may be performed by a subcontractor, the beneficiary or its partners maintain full responsibility for carrying out the project, retains the intellectual property generated, if any, and ensure that certain of provisions of the model grant agreement are reflected in the contract with the subcontractor;

The subcontractor must be a legal entity. There shall be no statutory link between the subcontractor and the beneficiary or its partners or members of their staff, situation which could lead to conflicts of interest and circumvention of the principle of non-profit.

5.6.7 Heading F – Eligible Indirect Costs (Overheads)

Unlike direct costs, indirect costs (Overheads) relate to categories of expenditure that are not identifiable as specific costs directly linked to and necessary for carrying out the action. If provision is made in Article I.3 of the Grant Agreement for flat rate funding in respect to indirect costs, they need not be supported by accounting documents.

Indirect costs include in particular the following positions: maintenance costs, telecommunication, connection costs and postage, heating, water supply, electricity, office furniture, office stationary, insurance and safety costs, use of office equipment such as PCs, laptops, office software.

The global amount for indirect costs cannot exceed 7% of the total eligible direct costs.

The percentage of European Union funding mentioned in the Grant Agreement is calculated on the total eligible costs $[A+B+C+D+E = \text{direct costs} + \text{Overheads (F)}]$.

5.6.8 Non-eligible costs

The following costs shall not be considered eligible:

- a) Return on capital, debt and debt service charges, debit interest, foreign exchange commissions and exchange losses, provisions for losses or potential future liabilities, interest owed, doubtful debts, fines, financial penalties, litigation costs, and excessive or reckless expenditure;

- b) Entertainment costs exclusively for project staff. Reasonable hospitality costs at social events justified by the project, such as an event at the end of the project or meetings of the project steering group, are permitted;
- c) Costs declared by the final beneficiary and covered by another project or work programme receiving European Union funding;
- d) Purchase of land.

5.6.9 Value Added Tax (VAT)

As this call for proposals covers a wide range of activities the following applies as regards the value added tax (VAT):

VAT is an eligible costs, except for when the activities to be supported through the grant fall within one of the following categories:

- taxed activities or exempt activities with right of deduction;
- activities engaged in by the beneficiary, where it is a State, regional or local government authority or another body governed by public law, acting as a public authority in the exercise of sovereign powers or prerogatives exercised by Member States, under the special legal regime applicable to them in line with Art. 13.1 of the Council Directive 2006/112/EC.
- Activities engaged in by the beneficiary as a public authority are activities carried out by public bodies under the special legal regime applicable to them, thus not including activities pursued by them under the same legal conditions as those that apply to private economic operator. These activities may relate to the powers of police, customs, taxes, definition and enforcement of public policies etc.

Examples of activities when VAT would likely to be eligible

- training activities of staff working in the field of return, unless the national legislation designates a public body as the sole entity having such a competence
- awareness-raising activities, consultation and networking of civil society organisations, dissemination and communication activities about public policies, etc.

Examples of activities when VAT would likely not to be eligible

- organisation of conference by national administrations or meeting of public policy-makers designated by Member States with the aim of reviewing or harmonising legislations
- development and operation of infrastructure in the field of forced return

If the applicant organisation/coordinator or a co-beneficiary is public entity, you should identify in the Forecast Budget Calculation Sheet of the Budget Form 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). This should be indicated in the column “Additional information” for the relevant cost items (with the mention: “public authority”). Please note that 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 and supplies, etc.

The applicant should note that the Commission may request to be provided with the extract of the national legislation showing that specific activities are not to be considered as activities of public authorities.

The applicant should submit a declaration stating that he/she is aware of the rules governing VAT together with the application (Annex VI).

6. THE IMPLEMENTATION PHASE

The information contained in this chapter is not strictly relevant for the application phase. It is included here for information purposes and for general guidance in case the proposal is retained for funding.

6.1 Budget form

Only in case your project is retained for co-financing, you will have to fill in the sections Detailed Budget Execution and Cost Claim (the blue worksheets) during the implementation phase of the project.

1) Detailed Budget Execution

All the rules explained in the previous "Application Phase" apply, except that this time the data encoded should reflect the actual implementation of the project. Therefore, at this point you should insert the real incurred costs and real incomes – no estimates, no flat rates (except for the indirect costs or in case of explicit ex-ante agreement in the grant agreement on the use of lump sums, unit costs or flat-rate financing).

Please add in the column *Description of item* a unique number for every item to be used as reference (e.g. A1, A2, A3, ...B1, B2, ...).

In addition to the forecasted budget, this section has a column for inserting the beneficiary's "Accounting references". This accounting reference is taken from the accountancy of the beneficiary: the exact entry in the accounting system or an analytical reference making it possible to consolidate information, in order to facilitate its analysis. In case of an audit, this reference is part of the audit trail.

The columns L, M, N, O and P are reserved for the Commission to analyze the beneficiary's statement and to indicate and explain the rejected amounts which are not considered eligible. ***Please do not write or change anything in these columns.***

If relevant, the Commission inserts an explanation on specific lines, facilitating the beneficiary to understand the position of the Commission and to identify the amounts retained as eligible and ineligible.

2) The Budget and Execution Summary

This section is write-protected.

In this overview, the amounts are automatically inserted and consolidated by budget heading. It provides the amounts of the estimated, the declared and the eligible expenditure. It also enlists the estimated and the declared income. It further shows the calculation of the final amount of the grant and of the final payment or reimbursement.

The Commission grant may not produce a profit for the beneficiaries, unless specified otherwise in the Special Conditions. "Profit" shall mean a surplus of the receipts over the eligible costs of the action. For more information: please see Annex II "General Conditions" to the Grant Agreement. In case of a profit, the calculation will be included here.

3) The Cost Claim

This last sheet is in fact the final payment request to be completed by the Co-ordinator.

By default, the information introduced in the first sheet 'ID form' is copied to this form. Similarly, the amount of the final payment is copied from the sheet 'Budget & Execution Summary'.

Finally, the legal representative of the Co-ordinator has to date and sign the cost claim and send the original paper copy by post or courier to the Commission.

6.2 Auditors eligible to deliver the certificate on the financial statements

At the end of the project, a request for payment should be sent by the coordinator. This request for payment should include, amongst others, a certificate on the financial statements and underlying accounts for each beneficiary incurring direct eligible costs above EUR 100.000.

Each beneficiary is free to choose a qualified external auditor, including its statutory external auditor, provided that the following cumulative requirements are met:

- the external auditor must be **independent** from the beneficiary;
- the external auditor must be **qualified** to carry out statutory audits of accounting documents in accordance with national legislation implementing the Directive on statutory audits of annual accounts and consolidated accounts³ or any Union/Euratom legislation replacing this Directive.

Public bodies have the choice between a competent and independent public officer, an audit authority approved in the process of verification of national management and control systems for the Solidarity Funds or an external certified auditor. In case a public officer is in charge of delivering the certificate, a preliminary condition is that she/he was not involved in any way in drawing up the Financial Statement and that she/he is not hierarchically dependent from the officer responsible for the Financial Statements. The beneficiary must ensure that the competent public officer is fully independent and is sufficiently qualified to perform the related procedures. In many organisations the remit of the internal audit function is not adequate to perform accounting systems tests. In such case, it is essential to have a competent external auditor to perform the tasks.

No conflict of interest should exist between the auditor and the beneficiary for establishing the certificate. A conflict of interest arises when the auditor's objectivity to establish the certificate is compromised in fact or in appearance when the auditor for instance:

- was involved in the preparation of the Financial Statements;
- stands to benefit directly should the certificate be accepted;
- has a close relationship with any person representing the beneficiary;
- is a director, trustee or partner of the beneficiary;
- is in any other situation that compromises his or her independence or ability to establish the certificate impartially.

³ Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253/EEC.

