GUIDE FOR APPLICANTS

Asylum, Migration and Integration Fund

Internal Security Fund

"Police" and "Borders and Visa"

Justice programme (part delegated to DG HOME)

"Preventing and reducing drug demand and supply"

2015

DISCLAIMER

These guidelines aim at providing assistance to Applicants and Co-applicants. In case of discrepancy between the provisions of this text and those of the Annual Work Programme, Call for Proposals, and the Grant Agreement, it is the three last-named documents that should be followed.

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1. INTRODUCTION

In April 2014 the European Parliament and the Council of the European Union adopted the legal basis for

- the Asylum, Migration and Integration Fund (Regulation (EU) No 516/2014)[1], hereinafter "AMIF";
- the Instrument for financial support for police cooperation, preventing and combating crime, and crisis (Regulation (EU) No 513/2014)[2], hereinafter "ISF Police";
- the Instrument for financial support for external borders and visa (Regulation (EU) No 515/2014)[3], hereinafter "ISF Borders and Visa";
- Regulation (EU) No 514/2014[4] laying down general provisions on the Asylum, Migration and Integration Fund and on the instrument for financial support for police cooperation, preventing and combating crime, and crisis management.

In December 2013 the European Parliament and the Council of the European Union adopted the legal basis for

- Justice programme (Regulation No 1382/2013)[5] hereinafter "Justice programme" relating to drug policy.

The **Asylum, Migration and Integration Fund** (AMIF), as well as both **strands of the Internal Security Fund** (ISF Police and ISF Borders and Visa) are implemented, according to Article 6(2) of Regulation (EU) No 514/2014, as well as the Justice programme according to Article 10 of Regulation (EU) No 1382/2013, via an Annual Work Programme (hereinafter referred to as the **AWP**) adopted each year by the European Commission (hereinafter referred to as the **Commission**). The AWP describes the priorities set for that particular year and contains details of the financial appropriations earmarked for the various grant schemes. These grant schemes are implemented through Calls for Proposals (hereinafter referred to as the **CFPs**). The AWP and CFPs are always published on the website of Directorate General Migration and Home Affairs.

- Questions in relation to the Asylum, Migration and Integration Fund (hereinafter referred to as AMIF) can be addressed to the functional mailbox: HOME-AMIF-UNION-ACTIONS @ec.europa.eu.
- Questions in relation to the Internal Security Fund (hereinafter referred to as ISF) can be addressed to the functional mailbox: HOME-ISF@ec.europa.eu.
- Questions in relation to drug policy funding under the Justice programme (hereinafter referred to as DRUG) can be addressed to the functional mailbox: HOME-DRUG@ec.europa.eu.

Glossary:

For the purposes of this guide, please note the following definitions:

Applicant: the organisation submitting the application form, participating in the project and incurring eligible costs for which AMIF, ISF or DRUG co-financing is requested. If the application is retained for funding, the Applicant will become the **Coordinator.**

Co-applicant(s): Organisation(s) participating in the project by playing a meaningful and active role in the implementation of the project and incurring eligible costs for which AMIF, ISF or DRUG co-financing is requested. If the application is retained for funding, Co-applicants will become **Co-beneficiaries.**

Coordinator and Co-beneficiaries are collectively referred to as **Beneficiaries.**

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[1] OJ L 150, 20.05.2014, p. 150

[2] OJ L 150, 20.05.2014, p. 93.

[3] OJ L 150, 20.05.2014, p. 143.

[4] OJ L 150, 20.05.2014, p. 114.

[5] OJ L 354, 28.12.2013, p. 73.

Projects information meeting: a one-day meeting that may be organised by the Commission in Brussels in order to brief project Coordinators on grant management and implementation rules.

2. GRANT APPLICATION PACKAGE

2.1. General Overview

The application has to be submitted via the PRIAMOS application system after having registered as PRIAMOS User[6]. The Application Package includes the following parts:

Application Package	Format
Application Form (Pdf)	Use template
Description of the Action (MS Word)	Use template
Budget Estimate (MS Excel)	Use template
Annexes 1-8	See below

ANNEXES	Description	Applicable for	Format
Annex 1	Declaration of Honour	Applicant	Use template
Annex 2	Partnership Declaration	Each Co-applicant	Use template
Annex 3*	Letter of support	Entity that wishes to support the project without being Applicant or Co-applicant, i.e. it cannot incur costs	Free
Annex 4*	Financial Capacity Form (MS Excel)	Applicant and each Co-applicant. Not applicable for public bodies and international organisations.	Use template
Annex 5*	Balance sheet and profit and loss account or business plan	Applicant and each Co-applicant. Not applicable for public bodies and international organisations.	Free
Annex 6*	List of projects or CVs	Applicant and each Co-applicant. Not applicable for public bodies and international organisations.	Free
Annex 7*	Audit report	Applicant and/or Co-applicant requesting grant higher than EUR 750.000. Not applicable for public bodies and international organisations.	Free
Annex 8	Checklist	Applicant on behalf of himself and all the Co-applicants	Use template

* if applicable

2.1.1. Description of the Application Package

The Application Package consists of:

1. **Application Form** (Adobe Acrobat pdf document, downloadable from PRIAMOS), duly completed

[6] http://ec.europa.eu/dgs/home-affairs/financing/fundings/priamos-section/index_en.htm

2. **Description of the Action** (MS Word document) specific for each Call for Proposals, duly completed
3. **Budget Estimate** (MS Excel file), duly completed (only sheets 1 "ID Form", 2 "Partnership" and 3 "Forecast Budget Calculation" are to be completed at application stage)
4. **Annexes** 1 to 8.

Description of the Annexes

1. A **Declaration of Honour** / Declaration on eligibility, exclusion and selection criteria and on the respect of the applicable rules on the eligibility of VAT, duly completed, dated and signed by the authorised signatory of the Applicant organisation (scanned document).
2. A **Partnership Declaration** / Declaration on eligibility, exclusion and selection criteria for each Co-applicant, duly completed, dated and signed by the authorised signatory of each Co-applicant organisation (scanned document).
3. A **Letter of support** for each entity that wishes to support the project without incurring costs, dated and signed by the authorised signatory of each such entity (scanned document).
4. A **Financial Capacity Form** for the Applicant and for each of the Co-applicants (MS Excel file) completed in accordance with Annex 5. Not applicable for public bodies and international organisations.
5. A **profit and loss account and balance sheet** for the last financial year for which the accounts were closed for the Applicant and for each of the Co-applicants (scanned document). This may be replaced by a business plan including the starting financial statement for newly created entities. Annex 5 is not applicable for public bodies and international organisations.
6. A **list of projects** (similar in size and resources managed to the one described in the application) carried out by the Applicant and Co-applicants or, where the Applicant or Co-applicant have not carried out any relevant project, **the curriculum vitae and/or description of the profile** of the people primarily responsible for managing and implementing the project activities. Annex 6 is not applicable for public bodies and international organisations, or for Applicants filling in section 2.2 of the Application Form.
7. For each organisation (Applicant or Co-applicant) requesting a grant above EUR 750.000, an **audit report** produced by an approved external auditor; this audit report shall certify the organisation's accounts of the last financial year available. Not applicable for public bodies and international organisations.
8. **Checklist** duly filled in to declare which documents have been uploaded in Priamos.

All the templates of the Application Package are attached to the pdf Application Form[7] – see PRIAMOS Guide for Applicants. The Application Form is ONLY available for download in PRIAMOS while all the templates of the Application Package (except the Application Form itself) can also be found on the CFP webpage, together with the Guide for Applicants.

Submitting an Application

Download the Application Form from the PRIAMOS system. Note that if an Applicant wants to submit more than one application under the same CFP, a different Application Form must be downloaded for each application, so that each application has its unique application number.

Applications submitted via the PRIAMOS system shall not be sent by regular mail or by e-mail. Applications that are not submitted via PRIAMOS shall not be considered for evaluation.

[7] Please note that only Adobe Reader is supported for completing the pdf Application Form. Using any other program will make the application unreadable to the PRIAMOS system – see also the Priamos Guide for Applicants.

Applications must be submitted using the forms and templates provided. If the forms or templates are altered, the application may be rejected.

In order to be eligible, applications must **respect the deadline stated in the relevant CFP**, even if the submission deadline falls on a non-working day in the country of the Applicant. The PRIAMOS system will not accept any application after this deadline. No exception will be granted.

Please note that although the PRIAMOS system is able to deal with many applications at the same time, it is advisable **NOT to wait until the last moment** to register in the system and submit an application.

Please check and make sure that you upload **all documents** in the right format as indicated in the Checklist. Please do not upload any jpg/tif/htm files; **scanned documents should be in pdf format**.[8]

No modification to the application is allowed once the deadline for submission has elapsed. However, if there is a need to clarify certain aspects or for the correction of clerical errors, the Commission may contact the Applicant during the evaluation process. Failure to respond by the deadline set may lead to rejection of the application. Applicants must take the necessary steps to ensure that they can respond rapidly until the end of the selection process.

For further detailed information on PRIAMOS, please read the PRIAMOS Guide for Applicants and Frequently Asked Questions (FAQ) available at: http://ec.europa.eu/dgs/home-affairs/financing/fundings/priamos-section/index_en.htm

2.2. Application Form

2.2.1. Section 1 Information concerning the Applicant and Co-applicants

Data entered in paragraph 1.1 should refer to the Applicant organisation and not to the authorised signatory or the contact person (natural persons).

In paragraph 1.3 please provide the name of the person authorised to legally represent the Applicant for the purposes of the application (authorised signatory). This person should be authorised to enter into financially and legally binding commitments on behalf of the Applicant. The person named here should be identical to the person signing the Declaration of Honour – Annex 1. 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.

2.2.2. Section 2 Information concerning other EU grants/procurement

Under 2.1 please list all grant applications or offers submitted by the Applicant and Co-applicant(s) to EU institutions or agencies under other grant / tender procedures (in whatever role: Coordinator or Co-beneficiary for grants, contractor for tender procedures) for which the evaluation process is not yet finalised.

Under 2.2 please list the grants (both operating and action grants) and contracts obtained from EU institutions or agencies in the last 4 years by the Applicant and by each Co-applicant where the organisation (in whatever role: Coordinator or Co-beneficiary for grants, contractor for tender procedures) received financing from EU programmes/initiatives.

2.2.3. Section 3 Budget

The amounts indicated in this section must be identical with the ones indicated the Budget Estimate. In case of discrepancies, **ONLY** the amounts of the Budget Estimate will be taken into account during the evaluation procedure.

2.2.4. Section 4 Information about the project

Please give the project a specific title in English. Avoid long titles. In addition to the title, you may create an acronym.

[8] Please note that only Adobe Reader is supported for completing the pdf Application Form. Using any other program will make the application unreadable to the PRIAMOS system – see also the Priamos Guide for Applicants.

Please indicate when you intend to start the proposed project. For planning purposes you should take into account that the evaluation of the proposals will take several months after the submission deadline.

Under the summary of the project the Applicant should provide an overall description of the project, including the project objective(s), activities, number and type of final beneficiaries, expected results. This summary should give readers a clear idea of what the project is about. It should be structured but descriptive; it should not merely provide lists of objectives, activities, final beneficiaries and results. The Commission reserves the right to publish the summary for publication/dissemination purposes.

2.3. Description of the Action

Refer to the instructions in form "Description of the Action".

When filling in the Description of the Action, please note that the used terminology should be understood in the following way:

Priorities describe the overall issues that projects have to address.

Project objectives reflect what the project aims to achieve in general terms.

Outcomes measure the change compared to the current situation. They are a measure of the extent to which objectives have been achieved the mid/long term. Outcomes are not activities or processes (hosting an event is an activity, increasing awareness is an outcome).

Results are what the project actually delivers. If tangible (books, manuals, leaflets, etc.) the results are called "deliverables". If intangible (conferences, workshops, trainings, etc.), results are called "outputs".

2.4. Budget Estimate

2.4.1. Rules on eligibility of expenses

Eligible costs are costs actually incurred by the Beneficiary of a grant which meet all the following criteria. They are:

- incurred during the duration of the action, with the exception of costs relating to participation in the Projects information meeting, final reports and audit certificates. The period of eligibility of costs will start as specified in the Grant Agreement. If the Beneficiaries can demonstrate the need to start the action before the agreement is signed, expenditure may be authorised before the project's starting date. Under no circumstances can the eligibility period start before the date of submission of the grant application.
- indicated in the Budget Estimate of the action;
- necessary for the implementation of the action which is the subject of the grant;
- identifiable and verifiable, in particular being recorded in the accounting records of the Beneficiaries and determined according to the applicable accounting standards of the country where the Beneficiaries are established and according to the usual cost accounting practices of the Beneficiaries;
- are in compliance with the requirements of applicable tax and social legislation;
- reasonable, justified, and in compliance with the requirements of sound financial management, in particular regarding economy and efficiency.

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

2.4.2. Non-eligible costs

The costs listed below shall NOT be considered as eligible costs. Therefore, they will not be taken into account in the final calculation of the grant and must not be entered in the Budget Estimate (Sheet 3 "Forecast Budget Calculation") at the application stage or at final reporting stage:

- costs which are not identifiable or verifiable on the basis of supporting documents

- capital increases and return on capital
- debt and debt service charges
- provisions for losses or potential future liabilities
- other interest owed
- doubtful debts
- exchange losses
- costs declared by the Beneficiary in connection with another specific project or work programme receiving an EU grant
- excessive or reckless expenditure
- gifts and presents
- touristic or cultural site programmes, tours or events for accompanying spouses, etc.
- contributions in kind (for instance, the free use of a school hall for a seminar)
- expenditure incurred outside the lifetime of the AMIF, ISF or DRUG project as stipulated in the Grant Agreement
- expenditure related to reports/audits not requested by the Commission
- honoraria, fees or the reimbursement of costs incurred due to the participation in the project of civil servants (including national experts, other agents or staff) of the Institutions of the European Union/EU Agencies
- **Value Added Tax – VAT**, when the activities to be supported through the grant fall within one of the following categories:
    - taxed/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 a 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 for which VAT would likely be eligible:
    - training activities of policemen, 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 for which VAT would likely not be eligible:
    - organisation of a conference by national administrations or meeting of public policy-makers designated by Member States with the aim of reviewing or harmonising legislations;
    - law enforcement services of Member States setting up cooperation mechanisms with police offices in third countries/other law enforcement agencies and carrying out investigative actions;
    - development and operation of infrastructure and IT systems in the field of internal security by ministries of Member States or public agencies, protection of such critical infrastructure against attacks;
    - a regional/local government managing police services, etc.

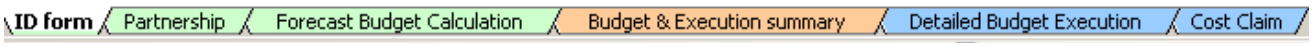
If the Applicant or a Co-applicant are a public body, you should **identify** in the Forecast Budget Calculation sheet of the Budget Estimate **any cost items you consider as incurred in the framework of activities engaged in as public authority (with the consequence that VAT is ineligible and should not be included in the cost).** This should be indicated in the column "Additional information" for the relevant cost items (with the mention: "activity as 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.

2.4.3. How to fill in the Budget Estimate

The Budget Estimate should include specific and clear financial information which will facilitate the evaluation of your proposal. As projects are, amongst others, evaluated on the 'cost effectiveness' principle, the Budget Estimate should as much as possible be based on actual prices, quotations, offers, etc.

The Budget Estimate will be read together with the rest of the Application Package, so please note that inconsistencies between the forms should be avoided. The Budget Estimate consists of six worksheets:



Note: Only the worksheets coloured in green are 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 have a **white background.**

The Budget Estimate is only accepted for evaluation if:

- the standard Budget Estimate template is used;
- the worksheets 'ID Form', 'Partnership' 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 origin/destination, the number of train/plane tickets and the price for each, etc.

1) ID Form

The ID Form serves to summarize the basic information on the Applicant's identity and the project. You should 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-applicants and their country of origin.** This information should be identical with the one presented in the Application Form.

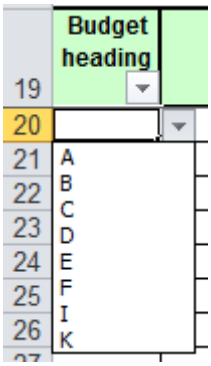
3) Forecast Budget Calculation

This forecast budget should contain descriptions of the activities as taken from the form "Description of the Action", and the corresponding items of expenditure:

	A	B	C	D	E	F	G	H	I
19	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
20							1,00	0,00	

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

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.



In the next section, **both costs and incomes 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 or break 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 or one of the Co-applicants.

In the column *Activity* you should indicate the Activity for which the expense is needed, if possible indicating the number of the activity in conformity with part 3 of the form "Description of the Action".

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. See details under each cost category.

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 EU'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
- Don't leave empty lines when listing costs and income

2.4.4. Heading A – Staff costs

In the sheet "Forecast Budget Calculation", **for each staff member, the "Budget heading" (column A) should be encoded as A.** Project staff consists of the personnel directly employed (i.e. through employment contract) by the Applicant or by the Co-applicant(s).

Staff costs shall be detailed in the budget, indicating function of the staff, the activity carried out by the staff and number of days they are going to work on a specific activity related to the project. The daily rate should also be indicated (see dedicated paragraph below).

For each staff member you should indicate which of the Applicants (future Beneficiaries) (column B) will incur the expenditure. For each staff member, column C (activity) must

indicate a clear reference to the activities listed in the Work Packages in the form "Description of the Action" and column D (description of item) must specify his/her specific function – which should correspond to the ones indicated in the form "Description of the Action" – and if needed more details on the type of activities. Column F (amount per unit) should indicate the daily rate of the person and the column G (number of units) should indicate the number of days allocated to that person for the activities described in the "description of item" column.

Staff should fill in timesheets[9] showing the days worked unless they are working full time on 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 project concerned were not undertaken.

2.4.4.1. Daily rate calculation

Daily rates should be calculated as follows:

Actual annual personnel costs (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 annual productive days. The annual employment cost shall be in line with the Beneficiary's usual practice on remuneration and no specific (higher) rates should be applied to individuals working on EU-funded projects.

The number of annual productive days shall be calculated as follows:

- 220 days for person working full time (or corresponding pro-rata for persons not working full time),

or

- the total number of days worked by the person in the year for the Beneficiary, calculated as follows: annual workable days of the person according to employment contract plus overtime worked (if allowed by contract) minus absences of any kind (annual leave, illness, etc.).

2.4.4.2. In-house consultants

In-house consultants are natural persons who join a Beneficiary's project team but are not directly employed by the Beneficiary. As the in-house consultants are typically paid through an invoice, the costs arising from these in-house consultants are in principle to be considered as costs relevant to subcontracting – see paragraph 2.4.8.

However, these costs may be considered as staff costs, and therefore appear under Budget heading "A" of the budget, regardless of whether the consultants are self-employed or employed by a third party, if the following cumulative conditions are fulfilled, in accordance with the terms of the Call for Proposals and subject to the eligibility of costs:

- the Beneficiary has a contract to engage the consultant to work for it and (some of) that work involves tasks to be carried out under the project funded by the grant;
- the consultant must work under the instructions/supervision of the Beneficiary;
- the consultant must be allowed to work in the premises of the Beneficiary as a member of the project team;
- the output of the work belongs to the Beneficiary;
- the costs of the consultant are reasonable, are in accordance with the normal practices of the beneficiary and are not significantly different from the personnel costs of employees of the same category working under a labour law contract for the Beneficiary;
- travel and subsistence costs related to such consultants' participation in project meetings or other travel relating to the project is directly paid by the Beneficiary;

[9] For more details please see par. 3.3.1.

- the consultant uses the Beneficiary's infrastructure (i.e. user of the 'indirect costs').

Example

A	B	C	D	E	F	G	H	I
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**
A	ABC	0, 1, 2, 3	Project coordinator (supervision of project)	days	350,00	80,00	**28.000,00**	
A	DEF	1, 2	Junior researcher (data collection)	days	320,00	40,00	**12.800,00**	
A	GHI	1, 2	Scientific coordinator	days	400,00	45,00	**18.000,00**	
A	ABC	0, 1	Project assistant (financial reporting and administrative support)	days	256,00	60,00	**15.360,00**	
A	DEF	2, 3	Project assistant (workshops and conference organisation)	days	300,00	30,00	**9.000,00**	
A	GHI	1, 2	Laboratory technician	days	280,00	25,00	**7.000,00**	

2.4.5. Heading B – Travel costs

In the sheet "Forecast Budget Calculation", for all the travel costs occurred within the project, both by project staff and other persons involved in the action, the **"Budget heading" (column A) should be encoded as B**.

For each entry you should indicate which of the Applicants (future Beneficiaries) (column B) will incur the expenditure and indicate a clear reference to the activities listed in the form "Description of the Action" in column C (activity). Column D (description of item) must specify the person travelling (for example: expert, speaker, project manager, etc.), the origin and destination, the purpose of the travel and any other relevant detail. Column F (amount per unit) should indicate the estimated cost of the travel.

As a general rule, ALL travel costs should be reimbursed following the usual practice / internal rules of the organisation incurring the cost.

Travel costs are made of two components: travel and subsistence.

2.4.5.1. Travel

Any travel to places other than those where the Beneficiaries are located or the project is implemented must be demonstrated to be relevant to the project. It is required to use the most 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. For the purpose for filling in the Budget Estimate you are advised to use max EUR 450 as indicative amount per travel unless a higher amount is justified. Expenses for car travel, where substantiated and where the price is not excessive, will be refunded as follows:

1. For private vehicles: reimbursement of expenses can be made on the basis of a declaration signed by the person travelling. The maximum amount eligible corresponds to a 1st class rail fare for the same distance (only the price of one ticket will be reimbursed, regardless of the number of people travelling in the same vehicle);
2. For rented cars (maximum category B or equivalent) or taxis: the actual cost where this is not excessive compared with other means of transportation.

2.4.5.2. Subsistence

Subsistence costs include all costs incurred by the person travelling during the travel, i.e. hotel, meals, local transport, etc. Please note that only people travelling, i.e. carrying out project activities outside of their place of origin, are entitled to subsistence. No subsistence costs are allowed for local staff/local participants.

The project Coordinator or the Co-beneficiary can use one of the following methods to reimburse subsistence costs to the person travelling:

- the beneficiary's usual practices, be it on the basis of a daily subsistence allowance (DSA) or on the basis of real incurred costs; in case DSA is used, if meals or other expenses are offered/provided for, the DSA has to be reduced accordingly;

or

- in the absence of internal practices, on the basis of actual costs incurred (hotel invoice, bus ticket, restaurant bill, etc.).

In either case, the subsistence costs are not eligible above the limits of the EU Commission approved scales published at the website http://ec.europa.eu/europeaid[10].

Note that you should insert in the Budget Estimate the costs related to the participation of one person to the **one-day Projects information meeting** for awarded projects that may be organised by the Commission in Brussels.

Example

A	B	C	D	E	F	G	H	I
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**
B	ABC	0	Project coordinator; Coordination meeting in Paris, flight Rome - Paris	flight	350,00	1,00	**350,00**	
B	ABC	0	Project coordinator; Coordination meeting in Paris, 1 day - 1 night	DSA	220,00	1,00	**220,00**	
B	ABC	0	Project coordinator; European Commission Projects information meeting in Bruxelles; flight Rome - Brussels	flight	350,00	1,00	**350,00**	
B	ABC	0	Project coordinator; European Commission Projects information meeting in Bruxelles, 1 day - 1 night	DSA	232,00	1,00	**232,00**	
B	ABC	3	External speakers at final conference in Rome	flight	350,00	2,00	**700,00**	
B	ABC	3	External speakers at final conference in Rome, 1 day - 1 night	DSA	200,00	2,00	**400,00**	
B	DEF	1	Researcher; travel to Germany for interviews and data collection	flight	400,00	1,00	**400,00**	
B	DEF	1	Researcher; travel to Germany, accomodation for 2 nights	hotel	150,00	2,00	**300,00**	
B	DEF	1	Researcher; travel to Germany, meals for 3 days	meals	25,00	6,00	**150,00**	
B	GHI	2	Scientific coordinator; Workshop nr 1, flight Madrid - Berlin	flight	400,00	1,00	**400,00**	
B	GHI	2	Scientific coordinator; Workshop nr 1, 2 days - 1 night	DSA	300,00	1,00	**300,00**	DSA reduced by 50% for second day
B	ABC	3	Attendees to final conference in Rome	flight	350,00	30,00	**10.500,00**	
B	ABC	3	Attendees to final conference in Rome, 1 day - 1 night	DSA	200,00	30,00	**6.000,00**	

2.4.6. Heading C – Equipment

In the sheet "Forecast Budget Calculation", for costs of equipment, the **"Budget heading" (column A) should be encoded as C**.

For each equipment item you should indicate which of the Applicants (future Beneficiaries) (column B) will incur the expenditure and indicate in column C (activity) a clear reference to the activities listed in the form "Description of the Action". Column D (description of item) must include details on the item to be purchased, on VAT and on the depreciation applied (see below). Column F (amount per unit) should indicate the total cost of the item and column G (number of units) the number of items to be acquired.

Costs relating to the acquisition of equipment, whether by purchase, leasing or rental, shall only be eligible if the equipment is directly linked to the project and relates to specific and clearly identifiable activities. This must be clearly demonstrated by the Applicants. Furthermore, the Applicants should compare prices of different suppliers to see who offers the best value for money (taking both price and quality into account).

The costs of furniture, standard office IT equipment (printers, laptops, PCs together with the standard operating systems and normal office software, software for telecommunication), photocopiers, fax machines, cameras, video cameras, telephones, mobile phones and phone accessories shall be covered by indirect costs (overheads), unless duly justified.

Applicants can only charge against the AMIF, ISF or DRUG project costs for equipment purchased, rented or leased during the contractual project period, at a rate that reflects the degree and duration of use within that period.

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

- Depreciation rules should always be applied to the total cost of the item[11];
- National rules or usual accounting practices of the beneficiary should be applied when calculating the depreciation;
- Only the portion of the equipment's costs corresponding to the implementation period and the rate of actual use for the purposes of the action may be taken into account;

[10] At the time of publication of this Guide, the latest rates are available at https://ec.europa.eu/europeaid/node/96684. The eventually updated link will available when Grant Agreements are signed with successful applicants.

[11] Equipment costing up to EUR 2.000 shall not be subject to depreciation or pro-rata use. Only when specifically indicated in the call text, equipment costs above EUR 2.000 can be accepted at a 100% rate.

- Costs may include VAT only if VAT is eligible - see VAT rules specified in section 2.4.2, and
- A comparison of the prices of different suppliers to see who offers the best value for money (taking into account price and quality) should be made.

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

Example

A	B	C	D	E	F	G	H	I
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**
C	DEF	1	Purchase of one PC forensic machine and one mobile forensic machine	piece	1.733,00	2,00	**3.466,00**	Activity as public authority - VAT not included. Each forensic machine costs 2600 euro without VAT (based on quote); 3 years depreciation, 24 months of use in the project (100% utilisation); cost per machine 1733 euro
C	ABC	3	Purchase of license for special software	piece	560,00	1,00	**560,00**	Activity as public authority - VAT not included

2.4.7. Heading D – Consumables

In the sheet "Forecast Budget Calculation", for costs of consumables, the **"Budget heading" (column A) should be encoded as D**.

For each consumables item you should indicate which of the Applicants (future Beneficiaries) (column B) will incur the expenditure and indicate in column C (activity) a clear reference to the activities listed in the form "Description of the Action". Column D (description of item) must include details on the item. Column F (amount per unit) should indicate the total cost of the item and column G (number of units) the number of items to be acquired. When indicating the unit, lump sums are not allowed.

Costs linked to consumables will only be eligible if the consumables are **directly linked to the project and relate to specific and clearly identifiable activities**.

Consumables include equipment which is used up in the course of the action (e.g. bus destroyed in a counter-terrorism exercise, explosives, ammunition).

Consumables related to conferences and seminars (for example pads and pens for participants) must not be included under this Budget heading. They have to be accounted for under Budget heading E - Other direct costs.

Costs such as office stationery (pens, paper, folders, ink cartridges, diskettes etc.), electricity supply, telephone and postal services, Internet connection time, office software, etc. are to be considered as indirect costs (overheads).

Example

A	B	C	D	E	F	G	H	I
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**
D	ABC	1	Purchase of explosives for testing	piece	5.600,00	1,00	**5.600,00**	Activity as public authority - VAT not included

2.4.8. Heading E – Other direct costs

In the sheet "Forecast Budget Calculation", for other direct costs, the **"Budget heading" (column A) should be encoded as E**. It should include any other cost directly linked to the implementation of the project not covered by the Budget headings A, B, C or D (e.g. conferences and seminars, publication and dissemination, subcontracting).

To ensure that the costs in the Budget Estimate are realistic, the Commission reserves the right to request, at any stage, supporting documents, like offers or market study for the intended purchase/service.

For each cost encoded under Budget heading E, you should indicate which of the Applicants (future Beneficiaries) (column B) will incur the expenditure and indicate in column C (activity) a clear reference to the activities listed in the form "Description of the Action". Column D (description of item) must include details on the cost, column F (amount per unit) should

indicate the total cost of the item and column G (number of units) the number of items to be acquired.

Subcontracting and implementation contracts

Subcontracting refers to the execution by a third party, to which a procurement contract has been awarded by one or several Beneficiaries, of specific parts or components of the projects.

Subcontracting does not refer to "implementation contracts", i.e. the procurement of ordinary services needed to carry out the projects (e.g. printing, translation, interpretation, catering for conference, etc.), which do not imply any externalisation of activities included in the action described in the proposal.

Subcontracting costs can be eligible at the following conditions:

- they may only cover the execution of a limited part of the action;
- recourse to the award of contracts must be justified having regard to the nature of the action and what is necessary for its implementation;
- the tasks concerned must be set out in the form "Description of the Action" and the estimated costs of subcontracting must be clearly identifiable in the Budget Estimate;
- any recourse to subcontracting while the action is under way, if not provided for in the initial grant application, shall be notified by the Beneficiary and is subject to prior written approval by the Commission.

In addition to the above, there shall be no statutory link between subcontractors and the Applicant, Co-applicant and their representatives, situation which could lead to potential conflicts of interest and circumvention of the principle of non-profit. It follows from the character of subcontracting that activities cannot be subcontracted to the Coordinator or to Co-beneficiaries.

The Coordinator may not subcontract the coordination, management and general administration of the project and the Co-beneficiaries may not subcontract all the activities for which they are responsible.

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.

Subcontracts and implementation contracts must be awarded ensuring the best value for money or, if appropriate, the lowest price. In doing so, they must avoid any conflict of interests.

Beneficiaries that are 'contracting authorities' within the meaning of Directive 2004/18/EC[12] or 'contracting entities' within the meaning of Directive 2004/17/EC[13] must comply with the applicable national law on public procurement. The Commission reserves the right to ask for the documents proving that the relevant rules of public procurement were applied.

Conferences and seminars

All costs related to conferences, seminars, workshops and trainings (such as translation and interpretation costs, printing, photocopying, consumables and supplies related to the event, room rental, coffee breaks, etc.), must be included under Budget heading E – Other direct costs.

Travel and subsistence costs related to above mentioned events shall be claimed under Budget heading B.

Costs must be itemised by activity/event and indicated with the name of the venue and its duration. Please indicate also the expected number of participants (including local participants).

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[12] Directive 2004/18/EC of the European Parliament and of the Council of 31 March 2004 on the coordination of procedures for the award of public work contracts, public supply contracts and public service contracts (OJ L 134, 30.04.2004, p. 114).

[13] Directive 2004/17/EC of the European Parliament and of the Council of 31 March 2004 coordinating the procurement procedures of entities operating in the water, energy, transport and postal services sectors (OJ L 134, 30.04.2004, p. 1).

If the speakers are staff members of the Beneficiary organisations, they cannot receive speaker's fees and should be treated as project staff members under Budget heading A.

Publications and dissemination

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

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

If the dissemination strategy includes dissemination of results via an Internet website, the costs of acquiring a domain may be considered eligible.

Any communication or publication by the Beneficiaries about the AMIF, ISF or DRUG project, including at a conference or seminar, **shall indicate that the project is co-financed by the European Union under the AMIF or ISF Instrument, or the Justice programme,** according to the Grant Agreement.

Should the results of the AMIF, ISF or DRUG project be commercialised and should the project thereby generate income, the amount of this expected income must be indicated in Budget heading I – Other contribution.

Other possible direct costs

The following expenses may be eligible under Budget heading E:

- charges for financial services in specific contexts (charges for transfers). Please note that interest charges and insurance against exchange losses, as well as exchange losses, are **not** eligible;
- other costs stemming from obligations under the Grant Agreement (reports, translations, certificates, specific evaluations of the project's implementation, if agreed or requested by the Commission, etc.);
- costs for the **certificate(s) on the action's financial statements and underlying accounts (audit certificate)**, to be submitted at the final reporting stage. It is required to submit a financial audit certificate of the costs incurred in the framework of the project for each Beneficiary (Coordinator and Co-beneficiaries) **with eligible direct costs exceeding EUR 100.000**. The auditing entity must be an approved auditor or, in case the Beneficiary is a public body, a competent and independent public officer. Applicants should include in their Budget Estimate the costs for such certificates.

Example

A	B	C	D	E	F	G	H	I
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
E	ABC	0	Audit certificate (eligible direct costs above 100000 euro)	audit	3.000,00	1	**3.000,00**	
E	GHI	3	Printing 30 copies of the deliverables D1 (25 pp.), D2 (50 pp.), D3 (100 pp.) and other materials (50 pp.) to be disseminated among institutions, agencies, etc. (in English)	page	0,10	6.750	**675,00**	
E	ABC	0	Project website: purchase of hosting, domain and virtual platform for sharing the research materials and the projects' results	website	2.500,00	1	**2.500,00**	based on quote
E	ABC	0	Design and technical maintenance of project website	website	5.000,00	1	**5.000,00**	subcontracting - based on quote
E	ABC	3	2 speakers for final conference	fee	400,00	2	**800,00**	
E	ABC	3	Final conference - rent of venue	rent	5.500,00	1	**5.500,00**	based on quote
E	ABC	3	Final conference - interpretation (IT-EN-IT, 2 interpreters)	fee	500,00	2	**1.000,00**	
E	ABC	2	Legal advisor - to work on deliverable D2 and ensure conformity with EU legislation	fee	15.000,00	1	**15.000,00**	subcontracting - based on quote

2.4.9. Heading F – Indirect costs

In the sheet "Forecast Budget Calculation", for indirect costs, the **"Budget heading" (column A) should be encoded as F**.

Indirect costs (overheads) are calculated as a percentage (flat rate) of the total direct costs. They relate to categories of expenditure that are not identifiable as specific costs directly

linked to carrying out the AMIF, ISF or DRUG project but are incurred in connection with the eligible direct costs for this project. They may not include any eligible direct costs.

Indirect costs can cover the following:

- rents
- communication costs (postage, fax, telephone, mailing, internet connection, telecommunication software, etc.)
- office supplies (stationery, photocopies, paper, ink, cartridge, etc.)
- office furniture
- standard office IT equipment (copy machine, projector, beamer, PC, laptop, normal office software, etc.), cameras, video cameras
- maintenance costs
- heating, water supply, electricity or other forms of energy
- insurance policies
- costs related to horizontal services, such as administrative and financial management and human resources.

The amount of eligible indirect costs **must not exceed 7% of the total eligible direct costs of the project (total of Budget headings A, B, C, D and E).** The Commission reserves the right to lower the percentage requested.

If one of the Beneficiaries (Co-ordinator or Co-beneficiary) receives an operating grant from the EU budget during the project implementation, no indirect costs can be included in the Budget Estimate for this Beneficiary for the period concerned. Applicants shall declare operating grants in Section 2.2 of the Application Form.

Example

A	B	C	D	E	F	G	H	I
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**
F	ABC	0	Indirect costs - 7% of direct costs	flat rate	25.408,00	1,00	**25.408,00**	

2.4.10. Heading I – Other contribution (other contribution from third parties and/or generated by the project activities)

If the project activities are expected to generate income (e.g. registration fees for conferences paid by participants, revenue from commercialising a publication, etc.), the estimated amount of income must be listed under **Budget heading I** of the Budget Estimate. The same applies to financial contributions **specifically assigned** by donors (third parties) to finance eligible costs

Note: Financial contributions from third parties (donors) should be listed under Budget heading I only if they are:

- Specifically assigned by the donor to cover specific eligible costs or specific percentages of eligible costs according to the **same eligibility criteria and rules applied by the Commission**;
- **To be reimbursed** to the donor if not used during the project implementation.

If a contribution from third parties does not fulfil the criteria above, it should be listed under Budget heading K.

Example

A	B	C	D	E	F	G	H	I
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**
I	ABC	2	Income - conference participation fees	fee	150,00	50,00	**7.500,00**	each participant to the conference will pay a subscription fee
I	ABC	3	Income - sponsor contribution specifically assigned to finance eligible costs in WP3	lump sum	5.000,00	1,00	**5.000,00**	

2.4.11. Heading K – Contribution from Beneficiary/-ies

The Beneficiaries will have to finance with their own resources the eligible costs that will neither be covered by the EU contribution[14], nor through financial contributions specifically assigned by donors (third parties) to the financing of eligible costs, nor via project's income. Contributions from Beneficiary, Co-beneficiaries and from donors, when not specifically assigned to the eligible costs, should be listed under **Budget heading K**.

Please note that you should not indicate which costs you are covering with your own contribution, but only the **overall amount that you will co-finance**, usually calculated as a percentage of the total costs.

Example

A	B	C	D	E	F	G	H	I
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**
K	ABC	0	Co-financing	percentage	26.339,00	1,00	**26.339,00**	co-financing by applicant of 10% of the cost of the action

2.4.12. Budget & Execution Summary Sheet

The calculations in the Budget & Execution Summary sheet (Sheet 4 of Budget Estimate) are made **automatically - no action is required from the applicant.**

3. PROJECT IMPLEMENTATION

3.1. Amendments to the Grant Agreement

The Grant Agreement, including its Annexes, is legally binding. This means that Beneficiaries, project activities, location(s), budget, length and schedule of the activity, etc. cannot be changed, save for exceptional reasons that are duly justified and with the prior written approval of the Commission services and, where necessary, an amendment of the Grant Agreement. Details on how to amend the Grant Agreement can be found in the Grant Agreement template.

According the Grant Agreement template, budget transfers between budget categories (headings) above 10% of the amount of each budget category (heading) for which the transfer is intended require prior approval from the Commission.

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

3.2. Exchange rate

Beneficiaries with general accounts in a currency other than the euro shall convert costs incurred in another currency into euro at the average of the daily exchange rates published in the C series of Official Journal of the European Union, determined over the corresponding reporting period.

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

In practice the above mentioned average daily exchange rates can be calculated with the help of the website of the European Central Bank - https://www.ecb.int/stats/exchange/eurofxref/html/index.en.html.

[14] See the Call for Proposals for the maximum percentage of costs financed by the Commission.

Beneficiaries with general accounts in euro shall convert costs incurred in another currency into euro according to their usual accounting practices.

3.3. Supporting documents for final payment

The Grant Agreement includes provisions for submitting the final report and requesting the final payment.

In order to assess the final financial report, the Commission may require the documents supporting the declared costs, either partially or totally (invoices, staff pay slips, proofs of payment, bank statements, other proof of payment corresponding to the items stated in the ledger and the budget of the project, etc.).

It must be noted that, when the Commission requires such documents, the period for final payment indicated in the Grant Agreement is suspended.

Supporting documents shall only be submitted as copies (originals must be kept by the Coordinator). Only invoices relating to the implementation period as defined in the Grant Agreement are accepted. If an invoice is dated after this period, the Coordinator must prove that the delivery of the service took place during the period covered by the AMIF, ISF or DRUG project, with the exception of costs relating to participation in the Commission Projects implementation meeting, final report and audit certificates.

Among others, the Commission might request the documents listed below:

3.3.1. Supporting documents for Staff costs

Documents to be provided if requested by the Commission:

- a table with a breakdown of all project staff by name, function, worked time, employment status (full or part time), in total coherence with the expenditure in the Budget Estimate (Sheet 3 "Forecast Budget Calculation") and the Detailed Budget Execution (Sheet 5 of Budget Estimate)
- a copy of the employment contract for each project staff member indicating duties, working hours, employment status and salary
- timesheets for each project staff member (except staff working full time on the project), indicating working hours and activity/tasks performed for the AMIF, ISF or DRUG project, signed and dated by employee and employer
- a copy of the salary slips or payrolls of each project staff member for each month worked on the AMIF, ISF or DRUG project
- a copy of the documents proving amounts of employers' tax and social contributions paid in addition to the gross salary of each project staff member
- a proof of payment through a bank account of the salaries, the tax and social contributions paid for each project staff member
- a proof of payment (through a bank account) of overtime/extra working hours, in case overtime is applicable.

Timesheets

The timesheets should be signed by the project staff member who performed the work and certified by his/her hierarchical supervisor or the person responsible for the implementation of the AMIF, ISF or DRUG project.

Timesheets must meet at least the basic requirements indicated below:

- full name of the organisation/service concerned;
- full name and signature of the project staff member concerned;
- full name and signature of hierarchical superior of the project staff member/AMIF, ISF or DRUG project manager;
- title of the AMIF, ISF or DRUG project as indicated in the Grant Agreement;
- AMIF, ISF or DRUG project reference number;

- time period concerned;
- activity of the AMIF, ISF or DRUG project which required the work input;
- number of hours claimed on the project; it must be possible to verify all hours claimed in a reliable manner.

3.3.2. Supporting documents for Travel expenses

Documents to be provided if requested by the Commission:

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

3.3.3. Supporting documents for Subsistence expenses

Documents to be provided, if requested by the Commission, if DSA is used:

- the attendance list of the meeting held, signed by all participants;
- copy of internal rules for subsistence reimbursement if applicable;
- proof of payment or reimbursement (payment through bank account).

Documents to be provided, if requested by the Commission, if actual costs are used:

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

3.3.4. Supporting documents for Equipment expenses

Documents to be provided if requested by the Commission:

- copy of invoice;
- application of the depreciation rate in accordance with the national rules or usual accounting practices. The date of purchase determines the eligible period of depreciation;
- copy of proof of payment(s);
- the fixed asset register can be requested in order to prove that the equipment has been put in use;
- copy of records demonstrating procurement procedure - if applicable.

3.3.5. Supporting documents for Subcontracting or Implementation contracts expenses

Documents to be provided if requested by the Commission:

- relevant rules on public procurement including procedural reports and decisions – if applicable;
- copies of the requests for offers sent out;

- offers/bids;
- the contract which must include: information on the services provided (including the terms of reference), the start and end dates of the contract, the price (breakdown and description of costs), timetable, and payment arrangements (one or more advance payments, staggered payments, etc.);
- proof of payment (bank transfer).

3.3.6. Supporting documents for all other expenses

Documents to be provided if requested by the Commission:

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