



# Internal Security Fund "Police" (ISFP) & "Borders and Visa" (ISFB) Asylum, Migration and Integration Fund (AMIF) Justice Programme "Drugs Policy Initiatives"

## Guide for Applicants

Action Grants

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### Disclaimer

This guide aims to facilitate potential applicants. It is provided for information purposes only and is not intended to replace consultation of any applicable legal sources. The European Commission (or any person acting on their behalf) can be held responsible for the use made of this guidance document.



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## 1. GLOSSARY

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

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

**Mono-beneficiary grant agreement:** grant agreement where one single entity (the Beneficiary) implements an action and enters in a contractual relationship with the Commission.

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

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

**Action/Project:** when an application/proposal is awarded a grant, this application becomes an action. Action could be also referred to as a project.

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

**Partner:** The organisation which, in cooperation with the Applicant, participates in designing the project activities and participates in the partnership which submits the application. The Partner aims to receive Union co-financing for the costs it incurs during the implementation of the project. During the application process, the Partner(s) could be referred as co-applicant(s) and/or participants.

The [Participant Portal \(PP\)](#) is the website hosting the information about funding for Horizon 2020 as well as other Union programmes, including ISF, AMIF and JUST-DRUG.

**Electronic Submission System of the Participant Portal** is the part of the Participant Portal where the Applicant will upload and validate his/her proposal.

**ECAS** is the European Commission's Authentication Service. It is the system for logging on to a whole range of websites and online services run by the Commission. The Applicant will **need to set up an ECAS account** if he/she wants to apply for funding on the Participant Portal.

**The Beneficiary Register** is the European Commission's online register of the beneficiaries participating in ISF, AMIF, JDRU and other European Union programmes. This allows consistent handling of the beneficiaries' official data and avoids multiple requests for the same information.

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

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

**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.

**REA** is the Research Executive Agency. It is in charge of the Beneficiary Register; the validation of legal entities and checking of the financial capacity of applicants.

## 2. INTRODUCTION

The **Internal Security Fund** (ISF Police<sup>1</sup> and ISF Borders and Visa<sup>2</sup>); the **Asylum, Migration and Integration Fund** (AMIF)<sup>3</sup> and the Justice Programme<sup>4</sup> are implemented via Annual Work Programmes (**AWP**) adopted each year by the European Commission (the **Commission**).

Each 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 and/or Invitation Letters to Named Beneficiary in case of direct awards.

The Calls for proposals **are published on the Participant Portal**. The website of the Directorate General Migration and Home Affairs will also maintain visibility regarding ISF AMIF, Justice Programme AWPs and calls providing a link to the calls published on the Participant Portal.

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

The present Guide for Applicants is designed as a reference document that would help you for the preparation of your proposal. It provides all the necessary information for preparing and submitting your application and answers questions you may have during this process.

**Please note that this Guide does not supersede the rules and conditions laid out in the following documents** which should be consulted in case of doubt:

- Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) no 1605/2002, hereafter referred to in this document as the *Financial Regulation*;
- Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union, hereafter referred to in this document as the *Rules of Application of the Financial Regulation*;
- The relevant Call for proposals for action grants, hereafter referred to in this document as the Call for proposals for action grants (or the respective Invitation Letter to Named Beneficiary in case of a direct award);
- The model grant agreement, hereafter referred to in this Guide as the model grant agreement or MGA.

**This Guide consists of three main parts:**

- Key documents and participants

This section describes the content of the application package and the general conditions for participating in the call for proposals for action grants managed by DG HOME.

<sup>1</sup> Regulation (EU) No 513/2014; OJ L 150, 20.05.2014, p. 93.

<sup>2</sup> Regulation (EU) No 515/2014; OJ L 150, 20.05.2014, p. 143.

<sup>3</sup> Regulation (EU) No 516/2014; OJ L 150, 20.05.2014, p. 168.

<sup>4</sup> Regulation No 1382/2013; OJ L 354, 28.12.2013, p. 73.

- Submission of proposals

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

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

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

- Evaluation process of the applications

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

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

- A Frequently Asked Questions (FAQ) section can be found under the relevant Call for proposals for action grants 2016 displayed on the [Participants Portal](#).
- **For information on how to register** or related enquiries please look on the [Participant Portal](#).
- **IT helpdesk** – you can contact the Participant Portal IT helpdesk for **questions only related to the online submission tool** such as forgotten passwords, access rights and roles, technical aspects of submission of proposals, etc. Requests must be submitted via the Research Enquiry Service, by completing the [Helpdesk Contact Form](#).
- Note that [minimum technical requirements are needed](#) for using the online submission system (accessible with your ECAS account).
- For **non-IT related questions**, the DG Migration and Home Affairs Helpdesks per programme are available via email:
  - [HOME-AMIF-UNION-ACTIONS@ec.europa.eu](mailto:HOME-AMIF-UNION-ACTIONS@ec.europa.eu) (for AMIF calls)
  - [HOME-ISF@ec.europa.eu](mailto:HOME-ISF@ec.europa.eu) (for ISF "Police" and "Borders and Visa")
  - [HOME-DRUGS@ec.europa.eu](mailto:HOME-DRUGS@ec.europa.eu) (for Justice Programme part on "Drugs Policy Initiatives")

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

This Guide is updated annually on the basis of suggestions to make it as user-friendly as possible. Should you have any suggestions or comments on how to improve this Guide for next year's call, please send us an email at [HOME-NOTIFICATIONS-E1@ec.europa.eu](mailto:HOME-NOTIFICATIONS-E1@ec.europa.eu).

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

### 3. SUBMISSION OF PROPOSALS

Working with the Participant Portal requires a good preparation on behalf of the applicants before submitting an application. Even though the online system enables you to save successive versions of an application, the Commission strongly encourages to have fully prepared the proposal before starting the online submission process.

Note that the online submission system is a **two-step process**:

- **Registration of the applicant organisation** through a specific procedure;
- Submission of the proposal itself, broken down into three parts: **Part A**; **Part B** and **Annexes**.

#### 3.1. Preparing for the submission of your application

There are several stages to observe when preparing for the submission of your application, such as documents to consult (see below); sign up to your possibly already existing ECAS account for registered users or create a new ECAS account for new users; and register your organisation in the Beneficiary Register.

##### 3.1.1. Documents to consult

Prior taking a decision of submitting a proposal and filling in the different application forms, please verify whether your organisation complies with specific eligibility criteria of the call. AMIF, ISF and Justice Programme have restrictions concerning the countries in which applicants and/or co-applicants are established. You should also check whether your planned activities are in line with the objectives of the Call.

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

- the Instrument for financial support for police cooperation, preventing and combating crime, and crisis (Regulation (EU) No 513/2014) hereinafter "ISF Police";
- the Instrument for financial support for external borders and visa (Regulation (EU) No 515/2014) , hereafter "ISF Borders and Visa";
- Regulation (EU) No 516/2014 establishing the Asylum, Migration and Integration Fund;
- Regulation (EU) No 514/2014 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.
- the Justice Programme (Regulation No 1382/2013) related to the drugs policy initiatives;
- the relevant AWP (ISF/AMIF/Justice);
- the relevant Call for proposals for projects or the respective Invitation Letter to Named Beneficiary in case of a direct award;
- the model grant agreement (MGA).

### 3.1.2. Create a user account on the Participant Portal – your ECAS Account

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

To do so, you simply need to access the [Participant Portal](#).

Figure 1: Screen shot of the Participant Portal homepage



You can see in the screen shot above that the homepage (in the upper right corner) refers to registered and non-registered users.

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

### 3.1.3. Register your organisation - Beneficiary Register

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

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

Figure 2: Screen shot of the Beneficiary Register



- If you do not find your organisation there, and only in this case, you should start the registration process by clicking on 'Register your organisation'.
- To complete this registration process, you will need to provide information about your entity legal status and its finances. These uploaded documents are essential to check the eligibility and financial capacity of your organization. For those documents that are **issued in any other language than the EU languages an official translation of the document in English shall be provided**. Later on, in case your proposal is successful, these documents will be revised and analysed by the REA Validation Services. It is upon this information that your organisation legal status will be defined. Once validated, this status will be applied for the whole duration of the Programme.
- You do not need to complete the registration process in a single session. You can enter some information, save it and **continue** later on the **My Organisations** page of the "My Area" section. Incomplete draft registrations are automatically deleted after one year.
- Once your registration is finalised, you will receive a **9-digit Participant Identification Code (PIC number)**. You will need the PIC numbers of all applicants (i.e. not for subcontractors) in order to complete part A of the application.

- The person who registers the organisation, called 'self-registrant', can submit updates and corrections (with corresponding supporting documents) on the **My Organisations** page of the My Area section.
- Please note that in case the registered organisation receives EU funding, the 'self-registrant' will be replaced by the appointed representative [LEAR \(Legal Entity Appointed Representative\)](#). This person will then be the only person able to provide further updates.

### 3.1.4. General guidance before drafting your proposal

Call for proposals are competitive. A weak element in an otherwise decent proposal may lead to a medium score or even a negative evaluation, resulting in the applicant not being recommended for EU funding.

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

*Relevance:* check that your intended proposal addresses a priority indicated in the Call Notice. Proposals falling out of the scope of the priorities of a Call for proposals will be scored negative or at least low.

*Completeness:* check that your proposal includes all relevant information, as it will be evaluated only on the basis of the content submitted (such as information, documents etc.). Follow closely the format of the template of Part B and ensure that all the requested information is uploaded. Avoid confusing quality with quantity: good proposals are clearly drafted, concise and easy to understand. The page limit for Part B of your proposal is 50 pages for the technical part. **Any text after page 50 will be watermarked and evaluators will not take those pages into consideration.**

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

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

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

## 3.2. Application for an action

Once you have selected a call and/or a topic, you can start creating your draft proposal. A step by step tutorial is available at [IT How to wiki page](#).

Please note that you have the possibility to save your proposal and come back to it at a later stage. For instructions on how to do so, please use this [IT How to wiki page](#).

The project application is composed of:

- **Part A**, which includes the administrative information and the estimated budget table
- **Part B**, which comprises of the technical content of the proposal; and
- **Annexes:**
  - Audit Report(s)** for each organisation (Applicant or co-applicant) requesting EU contribution above EUR 750.000, 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;
  - Forecast Budget Calculation** – this document represents the detailed budget breakdown of the costs indicated in the summarised budget table included under section 3 of Part A.

### 3.2.1. Languages

In principle, project proposals may be submitted in any official language of the European Union. However, for reasons of efficiency, the Commission would strongly encourage the Applicants to **submit their proposal in English**.

In addition the Applicant should be aware the Commission will use English as a language of communication regarding the grant agreement preparation, management and monitoring.

### 3.2.2. Application form: Part A – Administrative part

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

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

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

**Note that in order to complete Part A and in case of actions submitted by several applicants:**

- **the Applicant (Coordinator) is responsible for submitting the application**
- **all other applicants (not subcontractors) must be registered in the Beneficiary Register and communicate their PIC to the Applicant (Coordinator)**
- **the Applicant (Coordinator) must have the action budget per participant**

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

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

## **Section 1: General information**

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

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

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

The Applicant (Coordinator) declares:

- a) to have explicit consent of all applicants on their participation and on the content of the proposal,
- b) that the information in the proposal is correct and complete,
- c) that (s)he is fully compliant with the exclusion and eligibility criteria set out in the call for proposals/topic, and has the financial and operational capacity to carry out the proposed actions.
- d) that each applicant has confirmed that they are fully compliant with the exclusion and eligibility criteria set out in the call for proposal/topic, and they have the financial and operational capacity to carry out the proposed action.

## **Section 2: Participants and contacts**

The Applicant (Coordinator) will encode the PIC number of his/her organisation and of every other co-applicant (see point 3.1.3 of this guide). Part of the administrative data will be filled in automatically after encoding the PIC number. Then, the Applicant (Coordinator) will be required to fill in the contact details for every participant. Hence, it is recommended to have this information at hand when completing the part A.

## **Section 3: Budget**

The Applicant (Coordinator) must fill in the budget table as presented below.

White cells: to be filled by the Applicant (Coordinator)
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Grey cells: automatically calculated by the system
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While the budget table in Part A does not require the detailed description of the costs, the amounts indicated should align with the estimated costs provided in detail in Annex of Part B **Forecast Budget Calculation**. The latter shall reflect a detailed and accurate estimation based on the relevant rules of costs eligibility contained in the present guide and/or the grant agreement.

<b>Please make sure that the amount of each cost category and totals in Part A are equal and reconcile with the corresponding amounts given in the Forecast Budget Calculation that is Annexed to the application.</b>
--

Eligible costs fall under the following costs categories: personnel cost (column A), costs of travel and subsistence (column B), costs of subcontracting (column C), other direct costs (column E<sup>5</sup>) which include costs for equipment, consumables, conference, publication and other goods and services. Indirect costs (column F) are eligible up to a maximum of 7% of the total eligible direct costs. The breakdown of indirect costs between Partners is indicative. Please refer to Article 6 of the MGA and to specific provisions in Annex of this guide for a detailed description as well as calculation methods of these eligible cost items.

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

Column H (Receipts) includes any contribution generated by the activities and/or any contribution from third parties. Column I (Other Income) includes the financial contribution from the beneficiary/-ies, as well as any amount necessary to balance the total eligible costs and the requested EU contribution. The breakdown per applicant is indicative at the application stage.

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

### 3.2.3. Application form: Part B –Description of the action

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

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

When filling in the template avoid repeating information in the available text fields and always keep in mind that the evaluation of your application is solely based on the information provided in the project application.

**Please note that there is a limited number of pages allowed for this part: filled in, Part B should have no more than 50 pages.**

Hence, all tables need to be included within this limit. The minimum font size allowed is 11 points. The page size is A4. If you attempt to upload a proposal longer than the specified limit, before the deadline you will receive an automatic warning, and will be advised to shorten and re-upload the proposal. After the deadline, any excess pages will be overprinted with a watermark and disregarded. **Please do not consider the page limit as a target!** It is in your interest to keep your text as concise as possible, since evaluation experts rarely view unnecessarily long proposals in a positive light.

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<sup>5</sup> NB: column D is not active as not relevant for these calls.

The structure of the template is as follows:

### **PART 1 – SUMMARY OF THE ACTION**

This part provides an overall description of the action, including the expected impact, outcomes and outputs of the action, activities, number and type of (short, medium and long term) target group. This summary should give readers a clear idea of what the action is about. It should be structured and descriptive; it should not merely provide lists of objectives, activities, beneficiaries and outputs.

### **PART 2 – CONTEXT OF THE ACTION AND NEEDS ANALYSIS**

This part presents the context of the action (including your understanding of the relevant EU policies and to what extent this action builds up on previous project results in the field) and analyse the European needs which will be addressed by the action.

### **PART 3 – GENERAL AND SPECIFIC OBJECTIVES, METHODOLOGY**

This part presents the general objective of the action correlated to the expected impact. The objective shall correspond to the relevant priority(ies) defined in the Call for proposals. The impact is defined as the long term effect produced by the Action. Furthermore, it demonstrates the European dimension of the action and its importance and effect throughout the EU. It also describes which countries will directly and indirectly benefit from the action, illustrates the European dimension of the planned activities and which countries will be directly involved in the activities of the action and where the activities will take place.

This part defines the specific objectives (correlated to the expected outcomes) of the action. For each specific objective, appropriate indicators for measuring the progress of achievement including units of measurement, baseline and target value shall be defined. The outcome is defined as the likely or achieved short-term and medium-term effect of an Action's outputs. It shall be clear how the outcomes are expected to contribute to the general objective.

This part presents the approach and methodology underpinning the activities of the action. Explains why they are the most suitable for achieving the objectives of the action.

### **PART 4 – DESCRIPTION OF WORK PACKAGES AND ACTIVITIES**

This part describes in detail the activities which the Applicant and co-applicants will undertake in order to achieve the objectives described in Part 3. This section is divided into work packages, i.e.: sets of activities leading to a specific outcome that the action wishes to produce.

Any action shall have a minimum of two work packages: Work package 0 with the management and coordination activities and Work package 1 with outputs/deliverables related to the objective(s) of the action. The division into work packages should be logical and guided by the different identifiable output of an activity. Under each work package an objective (expected outcome) shall be defined, as well as specific activities, outputs and deliverables.

### **PART 5 – PRESENTATION OF APPLICANTS AND PROJECT MANAGEMENT**

This part justifies why the individual Applicant and Co-applicants are the best suited to participate in this action. Explains what the Applicant and each Co-applicant will do in the action. Each Co-applicant should have a specific and well-clarified role and should actively participate in the activities of the action. Lists all staff included in the budget

(under Budget heading A) by function (e.g. project manager, financial manager, researcher etc.) and describes shortly their tasks.

This part explains the overall project management concept, in particular how decisions will be taken and how permanent and effective communication will be ensured.

Describes any possible risks, uncertainties, difficulties related to the implementation and the respective mitigating measures/strategies. Provides the monitoring and evaluation tools of the action. Describes the dissemination strategies and the planned follow-up of the action after the end of the financial support of the European Union.

## **PART 6 - INFORMATION CONCERNING OTHER EU GRANTS/PROCUREMENT**

The applicants should provide:

- a list of Grant applications or offers submitted by the Applicant and Co-applicants to EU institutions or agencies under grants/procurement for which the evaluation process is not yet finalised;
- EU actions managed by the Applicant and Co-applicants: any project managed by the Applicant and Co-applicants that has been awarded funding from an EU institution or agency in the last 4 years.

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

Figure 10: Screen shot of Part B and annex

**Part B and Annexes**

In this section you may upload the technical annex of the proposal (in PDF format only) and any other requested attachments. ?

download templates

Part B [file selection box] [X] [?]

Annex: Audit Reports [file selection box] [?]

### **3.3. Annexes**

The following annexes should be uploaded to complete your application:

#### **3.3.1. Audit Report(s)**

**Audit Report(s)** for each organisation (Applicant or co-applicant) requesting EU contribution above EUR 750 000, 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;

### 3.3.2. Forecast Budget Calculation

**Forecast Budget Calculation** – this document represents the detailed budget breakdown of the costs indicated in the summarised budget table included under section 3 of Part A.

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

The Forecast Budget Calculation will be read together with the rest of the Application Package, so please note that inconsistencies between the forms should be avoided.

This Forecast Budget Calculation should contain descriptions of the activities as taken from the Part B "Description of the Action", and the corresponding items of expenditure.

The description of the activities in column C should include a reference to the respective Work Package and should correlate with the activities described in Part B.

A	B	C	D	E	F	G	H	I
Budget heading	Name of Beneficiary	Activity	Description of item Answer to the questions: Who and/or What ? [e.g.Functions/tasks in the project (Heading A); Estimated destination (Heading B); estimated depreciation (Heading C), etc]	Unit (days, flight, DSA, etc)	Amount per unit in EURO	Number of units	Total EURO	Additional information

The excel template consists of six worksheets:



**Note: Only the worksheet presented above as active** (i.e. coloured in white) 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 have a **white background**.

Please provide a breakdown of the estimated expenditure and income 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 15) presents an overview of the information introduced below. This section is write-protected and will be filled in automatically.

In the following section (from line 19 downwards), **both costs and incomes are to be introduced** by indicating in column 'Budget heading' the correct budget heading. **Each cost or income should be classified under one of the 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 4 of the Part B "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 (**H** = *Income generated by the action + Financial contributions specifically assigned by third parties to the financing of the eligible costs, and I* = *Contribution from Beneficiary, Co-beneficiaries and any discrepancy between the total cost and EU contribution*). 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 in the budget table of part A.
- 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

#### **3.3.2.1. 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 the function of the staff, the activity carried out by the staff related to the project. The daily/monthly/yearly rate of the staff costs should also be indicated.

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/monthly/yearly rate of the person and the column G (number of units) should indicate the number of days/months/years allocated to that person for the activities described in the "description of item" column.

Staff should fill in timesheets 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.

The rate of the staff costs should be indicated in Column F. This rate is an amount per unit. The unit should be chosen for each staff member considering their involvement into the project and on which basis they would be paid. It could be per day, per month, even per year.

The following elements should be taken into account:

- Actual personnel costs comprise salary plus statutory employer's contributions - social security, health insurance, direct taxes etc., but exclusive of bonuses and fringe benefits,
- The 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,

### 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 point 3.3.2.3.

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

In such case, time registration (e.g. time sheets) is required like for all staff 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 EUR	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	

### 3.3.2.2. Heading B – Travel costs and Subsistence (DSA)

In the "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 B1.**

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 as these rules are documented.

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

### Heading B.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.

### Heading B.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 documented 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><sup>6</sup>.

Note that you should insert in the Forecast Budget Calculation 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.

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<sup>6</sup> At the time of publication of this Guide, the latest rates are available at [http://ec.europa.eu/europeaid/funding/about-calls-tender/procedures-and-practical-guide-prag/diems\\_en](http://ec.europa.eu/europeaid/funding/about-calls-tender/procedures-and-practical-guide-prag/diems_en). The eventually updated link will be available when Grant Agreements are signed with successful applicants.

**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, accommodation 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	

**3.3.2.3. Heading C – Subcontracting**

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. The selection procedure should be documented.

Beneficiaries that are 'contracting authorities' within the meaning of Directive 2004/18/EC<sup>7</sup> or 'contracting entities' within the meaning of Directive 2004/17/EC<sup>8</sup> must

<sup>7</sup> 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).

<sup>8</sup> 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).

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.

### 3.3.2.4. Heading D: Direct costs of providing financial support

This heading is not active and shall remain empty.

### 3.3.2.5. Heading E: Other Direct Costs, including Equipment, Consumables, conference

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 E (e.g. conferences and seminars, publication and dissemination).

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 cost 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.

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 EUR	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

- **Equipment**

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

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 office furniture's, 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 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<sup>9</sup>;
- 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;
- Costs may include VAT only if VAT is eligible - see VAT rules specified in point 6.1.2, 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
E	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
E	ABC	3	Purchase of license for special software	piece	560,00	1,00	560,00	Activity as public authority - VAT not included

<sup>9</sup> 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.

- **Consumables**

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

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).

### 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 EUR	Number of units	Total EURO	Additional information
E	ABC	1	Purchase of explosives for testing	piece	5.600,00	1,00	5.600,00	Activity as public authority - VAT not included

- **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).

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 is considered eligible.

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

Should the results of the ISF, AMIF 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 income.

### 3.3.2.6. 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 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, B1, B2, C 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 Part B.

#### 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 EUR	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	

### 3.3.2.7. Heading H – Receipts (under estimated income)

If the project activities are expected to generate income (e.g. registration fees for conferences paid by participants, revenue from commercialising a publication, etc.) and/or receive financial contribution from third parties, the estimated amount of income must be listed under Budget heading **H** of the Forecast Budget Calculation.

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

- Specifically assigned by the third party 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 I.

*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 EUR	Number of units	Total EURO	Additional information
H	ABC	2	Income - conference participation fees	fee	150,00	50,00	7.500,00	each participant to the conference will pay a subscription fee
H	ABC	3	Income - sponsor contribution specifically assigned to finance eligible costs in WP3	lump sum	5.000,00	1,00	5.000,00	

**3.3.2.8. Heading I – Other income**

Column I (Other Income) includes the financial contribution from the beneficiary/-ies, as well as includes any amount necessary to balance the total eligible costs and the requested EU contribution. The breakdown per applicant is indicative at the application stage.

The Beneficiaries will have to finance with their own resources the eligible costs that will neither be covered by the EU contribution<sup>10</sup>, nor through financial contributions specifically assigned by 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 **I**.

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 EUR	Number of units	Total EURO	Additional information
I	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

**Please note that only the worksheet Forecast Budget Calculation shall be submitted as an Annex.** The other worksheets will be used during the implementation if your proposal is awarded.

It is **extremely important** that you upload the requested document in the **proper format (in PDF)** under the corresponding heading. Errors in this process may result in an incomplete proposal and may jeopardize your entire application.

**Hence, before closing the application procedure or logging-off, double-check that your annexes are in pdf format and that the content of your documents matches the given headings in the online submission tool.**

It is your responsibility to have uploaded correct documents.

**Please note that only one pdf document can be uploaded for each of the required annexes.**

**As a consequence, for certain annexes, applicant(s) need to print out various documents and scan them in order to merge them into one document.**

**This also applies to actions involving several applicants. Relevant information should be compiled for all applicants in order to have one document per annex.**

<sup>10</sup> See the Call for Proposals for the maximum percentage of costs financed by the Commission.

## 4. DEADLINE, ACKNOWLEDGEMENT OF RECEIPT, COMPLAINTS AND DATA PROTECTION

### 4.1. Submission deadline

The deadline for submission is indicated in the Call Notice.

The Electronic Submission system enables you to replace/update the proposal at any time.

**You can indeed submit your proposal several times before the call deadline, e.g. to make updates or changes.**

**To view and/or change your submitted proposal, go to the 'My Proposals' page in the Participant Portal. As long as the call has not been closed, the new submitted version will overwrite the previous one.**

After the deadline for the submission of the proposals, changes or additions are no longer possible. **Do not wait until the very last day of the deadline for submitting your proposal. This will significantly increase the risk of a last minute problem blocking your submission.**

While submitting your proposal, the Electronic Submission System of the Participant Portal will carry out basic verification checks for completeness of the proposal, internal data consistency, virus infection file types, size limitations etc. The system will also check page limits in specific parts of the proposal and, if necessary, suggest that you shorten it. After the deadline, any excess pages will be overprinted with a 'watermark' indicating to the evaluators that these pages must be disregarded.

If you fail in submitting your proposal within the call deadline, your proposal will be disregarded by the system and will not be considered as submitted.

**Please do not send your proposal by post or e-mail as only submissions via the Electronic Submission System shall be considered.**

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

- The Commission needs to contact the applicant to clarify matters such as eligibility or to request additional information;
- More information or supporting documents are needed to establish the legal entity or to perform the financial capacity check<sup>11</sup>; and / or
- The applicant made a complaint regarding the submission procedure.

### 4.2. Acknowledgement of receipt

The date and time of the submission of the application will be automatically recorded and an acknowledgement of receipt email will be sent to the applicant organisation.

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<sup>11</sup> Note: this is performed by the Research Executive Agency (REA).

**If you do not receive an email with the acknowledgement of receipt, it is because the proposal has NOT been submitted.**

If you miss the call deadline your proposals will be disregarded by the system and cannot and will not be considered as submitted.

#### **4.3. How to file a complaint**

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

#### **4.4. Data protection**

All personal data that will be included in the applications submitted via the Electronic Submission System will be processed by the Commission under Regulation No 45/2001 and according to the procedure announced with the relevant notifications submitted to the Commission's Data Protection Officer. A privacy statement informs all data subjects whose data are to be processed in the context of the proposal evaluation and ensuing grant agreement preparation, implementation and follow up, see also the [Legal Notice](#) page of the Participant Portal.

## **5. EVALUATION PROCESS**

All proposals received by the Commission via the Electronic Submission System, go through a multi-level process of evaluation with regards to several categories of criteria: the eligibility, exclusion, selection and award criteria (though not necessarily in that order). This process starts after the deadline for submission indicated in the call. Please see the description of the evaluation process in the Call for proposals.

The evaluation of proposals is carried out by applying the strictest confidence rules. All evaluation criteria are specified in the Call for proposals document. Please read these criteria carefully. Project proposals failing to meet any of these criteria will be excluded at the given stage of the evaluation chain.

## 6. ELIGIBILITY OF COSTS

### 6.1. GENERAL PROVISIONS ON ELIGIBLE EXPENDITURE

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

#### 6.1.1. 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 registration 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.

#### 6.1.2. 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 (section 3 of Part A) 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 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.