European Parliament

GRANTS IN THE AREA OF COMMUNICATION OF THE EUROPEAN PARLIAMENT

Guide for Applicants

Version 1.2

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IMPORTANT NOTICE

The **Guide for Applicants** is a general user guide that aims to explain to **applicants** and **beneficiaries** the main rules that apply to the evaluation of their proposals and management of their EU grants.

It covers action grants awarded under all the **calls for proposals in the field of communication** managed by **DG COMM of the European Parliament** through the EU Funding & Tenders Portal ('Portal').

It is designed to be your main **practical reference** for preparing and submitting your proposal and — if successful — for managing your grant.

⚠ *As far as possible, please try to find the answers you need yourself (we have limited resources for handling direct enquiries).*

All terms are explained in the Glossary. Please note that some references of the Glossary are dedicated only to research programmes and won't be therefore fully applicable to the grants awarded under the **European Parliament's calls for proposals in the field of communication.**

Details on processes and procedures are described in the Funding & Tenders Portal Online Manual which also contains FAQs and detailed instructions for the Electronic Exchange System.

A complete list of reference documents (including legislation, work programme and templates) can be found on Portal Reference Documents.

Contacting us directly

If necessary, you can also contact us (via the DGCOMM-subvention@europarl.europa.eu or, for IT questions, the IT Helpdesk).

HISTORY OF CHANGES		
Version	**Publication date**	**Changes**
1.0	28.04.2021	Initial version.
1.1	01.06.2021	Deletion of the references to the Multianual Workprogramme for grants in the field of communication 2020-2021. Documentation to support the work of volunteers Update of special cases of subcontracting
1.2	17/02/2025	Update of Financial Regulation references

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1. Legal framework

If you are in any doubt about any issues mentioned in this guide, the legally binding rules and conditions for the calls are in the following documents:

- Regulation 2024/2509 (EU Financial Regulation),
- the call documents (available on Portal Reference Documents),
- the model grant agreement (available on Portal Reference Documents).

2. Projects that will be funded — Eligibility conditions — Admissibility requirements — Exclusion grounds — Operational and financial capacity requirements — Award criteria

The types of projects and activities that will be funded are set out in the work programme and call document.

Eligibility conditions, admissibility requirements, exclusion grounds, operational and financial capacity requirements and award criteria are explained in the call document.

3. Participants: Roles & responsibilities

Applicants **are responsible** for submitting correct information in the proposal**.**

After grant signature, they become responsible for implementing the project activities (in accordance with part B of the proposal which becomes an annex to the grant agreement if the project is selected for funding). If a project is not finished, the grant may have to be reduced.

Your project may involve certain types of third parties to help with the project activities *(affiliated entities, subcontractors, third parties giving in-kind contributions, etc.)*.

Affiliated entities (if allowed in the call document) can participate fully in the grant, i.e. implement a part of the project in their own name and claim their own costs. They are in practice very similar to beneficiaries (except that they don't sign the grant agreement).

Affiliated entities are allowed under the following conditions: legal entities having a legal or capital link with applicants, which is neither limited to the action nor established for the sole purpose of its implementation (e.g. members of networks, federations, trade unions), may take part in the action as affiliated entities, and may declare eligible costs.

The legal and capital link defining the affiliation encompasses three notions:

(i) **Control**, as defined in Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC .

Entities affiliated to a beneficiary may hence be:

— Entities directly or indirectly controlled by the beneficiary (daughter companies or first-tier subsidiaries). They may also be entities controlled by an entity controlled by the beneficiary (granddaughter companies or secondtier subsidiaries) and the same applies to further tiers of control,

— Entities directly or indirectly controlling the beneficiary (parent companies). Likewise, they may be entities controlling an entity controlling the beneficiary,

— Entities under the same direct or indirect control as the beneficiary (sister companies).

Control should be based on holding a majority of voting rights, but control may also exist where there are agreements with fellow shareholders or members. In certain circumstances control may be effectively exercised where the parent holds a minority or none of the shares in the subsidiary. Member States may require that undertakings not subject to control, but which are managed on a unified basis or have a common administrative, managerial or supervisory body, be included in consolidated financial statements.

(ii) **Membership**, i.e. the beneficiary is legally defined as a, e.g. network, federation, association in which the proposed affiliated entities also participate or the beneficiary participates in the same entity (e.g. network, federation, association) as the proposed affiliated entities.

(iii) The **specific case of public bodies** and publicly owned entities Publicly owned entities and public bodies (entities established as such under national, European or international law) are not always considered as affiliated entities (for example, public universities or research centres).

The notion of affiliation in the public sphere covers:

— The different levels of the administrative structure in the case of decentralised administration (e.g. national, regional or local ministries (in the case of separate legal entities) can be considered as affiliated to the State.

— A public body established by a public authority to serve an administrative purpose and which is supervised by the public authority. This condition is to be verified on the basis of the statutes or other acts establishing the public body. It does not necessarily entail that the public body is financed, in full or in part, from the public budget (e.g. national schools affiliated to the State).

The following **are not entities affiliated** to a beneficiary:

— Entities that have entered into a (procurement) contract or subcontract with the beneficiary, act as concessionaires or delegates for public services for the beneficiary,

— Entities that receive financial support from the beneficiary,

— Entities that cooperate on a regular basis with the beneficiary on the basis of a memorandum of understanding or share some assets,

— Entities that have signed a consortium agreement under the grant agreement,

— Entities that have signed a franchise agreement that does not establish capital or legal link,

— Entities that have signed a cooperation agreement for twinning projects.

Both beneficiaries and affiliated entities can use subcontractors to implement certain parts of the project (and charge the price paid to the subcontractor to the grant).

Moreover, they can also rely on in-kind contributions by third parties (if against payment, they can be charged as project costs; if for free they will be cost-neutral, i.e. can NOT be declared as project cost except if the call forsees otherwise, for example accepting the work of volunteers).

⚠ If you use third parties, they and their contribution must be mentioned (and justified) in Part B of your application.

⚠ The main actors should be the beneficiaries. All other roles should perform secondary tasks.

This means for instance that:

- affliated entities — are allowed to *fully* participate in the action, like the beneficiary they are linked to; they will therefore be treated for many issues like beneficiaries; beneficiaries are fully liable for their affiliated entities.
- subcontracting —
  - beneficiaries/affiliated entities may NOT subcontract tasks to other beneficiaries/affiliated entities;
  - core tasks of the project may NOT be subcontracted (generally subcontracting of 30% of the total eligible cost or more will be subject to specific justification, unless specified otherwise in the call document);
- in-kind contributions between beneficiaries/affiliated entities — if beneficiaries/affiliated entities give in-kind contributions to other beneficiaries/affiliated entites, their cost can normally simply be declared by the contributing beneficiary/affiliated entities (if the contributions are particularly important for the project, it may however make sense to specifically mention them in the description of the action).

⚠ In the interests of equal treatment during the evaluation, you can normally NOT change your project proposal after you have submitted it.

⚠ **Operating grants —** Operating grants are by definition mono-beneficiary grants without affiliated entities (NOT allowed). Otherwise the same third party rules apply as for action grants (subcontracting, in-kind contributions, etc).

4. Type of grant

The grant is a **reimbursement of eligible costs grant (actual costs grant)**.

This means that it reimburses ONLY the costs you *actually* incur for your project (NOT the *budgeted* costs). Some costs will be reimbursed at a cost per unit if allowed by the call.

The costs will be reimbursed at the **reimbursement rate** and up to the **maximum grant amount** fixed in the grant agreement.

The grant will be **paid out** in one or more parts:

- pre-financing payment(s) *(if foreseen in the grant agreement)* — designed to provide beneficiaries with a float; normally paid at the beginning of the project;
- interim payment(s) *(if foreseen in the grant agreement)* — reimburse costs incurred for project implementation (during the corresponding reporting period); paid on receipt and approval of the periodic report;
- payment of the balance — reimburses the outstanding part of the costs incurred for the project implementation; calculated as the difference of total amount due and payments already made; paid on receipt and approval of the final report.

⚠ If the total amount of earlier payments is greater than the final grant amount, we will have to recover the difference (i.e. you will have to pay back money).

5. How to submit your proposal

All proposals must be submitted directly online via the Portal Submission System System. *Paper applications are no longer accepted.*

The **submission process** is explained in the Funding & Tenders Portal Online Manual (together with detailed instructions for the IT tool).

Submission is a 2-step process:

1) **register your organisation**;
2) **submit the proposal** — in 3 parts, as follows:

a) Part A includes administrative information about the applicant organisations (future beneficiaries) and the summarised budget for the proposal.
Fill in directly online.

b) Part B (description of the action) covers the technical content of the proposal.
Fill in the word template and upload as PDF file.

c) Annexes & supporting documents (*if required in the call document*).
Upload as PDF or Excel files (as indicated in the call document).

The proposal must be submitted before the **call deadline** (specified in the call document). If you miss the deadline, your proposal will be automatically disregarded by the system and considered not to have been submitted.

The proposal must keep to the **page limits** (specified in the call document or the proposal form); excess pages will be disregarded.

Documents must be uploaded to the **right category** (otherwise your proposal might be incomplete and so inadmissible).

You can submit your proposal in any official EU **language**. However, for reasons of efficiency, we strongly advise you to use English.

⚠ We strongly advise you to complete your proposal **sufficiently in advance** of the deadline, to avoid any last minute problems. Any technical problems due to last minute submissions *(e.g. congestion, etc.)* will be at your risk. The call deadline will NOT be extended.

⚠ Even though you can save successive versions of your application as you go, we encourage you to preview the proposal templates before starting the online submission process *(sample text can be downloaded from the Portal Reference Documents)*.

⚠ To complete part A, all applicants must be **registered** in the Participant Register. Affiliated entities, subcontractors or in-kind contributors do NOT need to register.

⚠ You may submit several proposals (and an organisation may participate in several applications), however those proposals must be for *different* projects.

If you have made several applications for the same project, you will be asked to clarify which application you would like us to evaluate (projects may normally receive only one grant from the EU budget).

⚠ If you submit Part B of the proposal in a **language** other than English, please write your abstract/project summary in English.

⚠ **Actions by invitation —** Please note that for actions by invitation NO call is published on the Portal (no Call Topic page). All information will be communicated directly to the applicants (by email).

5.1 Preparing your submission

You must do 3 things before submitting your application:

- read the key background document: the call document;
- create an EULogin user account (if you don't already have one; former ECAS account);
- register your organisation in the Participant Register.

Read the background document

Check whether:

- your project falls within the scope of the call/topic;
- your organisation/proposal meets the eligibility criteria;
- and inform yourself about the:
  - award criteria;
  - financial and operational capacity requirements;
  - exclusion criteria;
  - admissibility conditions *(e.g. call deadline, page-limits, etc.);*
  - other *(e.g. pre-financing guarantees)*.

Create a user account

To use the Funding & Tenders Electronic Submission System (the only way to apply), all participants need to create an EULogin user account.

Register your organisation in the Participant Register

Once you have an EULogin account, you can register your organisation in the Participant Register.

When your registration is finalised, you will receive a 9-digit participant identification code (PIC). You will need the PIC numbers to complete Part A of the application. PICs of affliated entities are not needed at this stage (they will have to register later on).

The person who registered the organisation can submit updates and corrections (including supporting documents) at any point before the call deadline (afterwards this can be done only by the legal entity appointed representative (LEAR)).

⚠ You don't need to complete the registration process in a single session. You can enter some information, save it and continue later.

5.2 How to fill out your application

⚠ To give your proposal the best chance of being selected for funding, make sure it is:

- ***relevant*** — address the relevant priorities of the call.
- ***complete*** — include all the relevant information; follow closely the format of the template in part B and ensure you upload all the information/documents requested.
- ***clear & concise*** — don't interpret completeness as a requirement to include as much information (and words) as possible; your proposal must also be easy to understand, precise and focused on substance; respect the page limit; do not repeat information.
- ***management-focused*** — clearly indicate the resources you will allocate to managing the intended activities, especially financial management (ensuring the funding you are requesting will be adequate to finance the planned activities).
- ***results/impact-oriented*** — clearly show the results that will be achieved, and how you intend to disseminate/use them; include a sound and credible evaluation plan, not only focusing on process evaluation, but also looking at outcomes.

⚠ **Operating grants —** Operating grants have slightly different proposal forms, but the overall idea is the same: we need a detailed description in order to evaluate the quality of the proposal and whether it complies with all the conditions for funding.

Part A — Administrative forms

Part A of the Proposal Template must be filled out directly online.

Contact details

Please make sure the e-mail address you give is correct, working, and checked on a regular basis — we may have to contact you for more information, when evaluating your proposal.

Budget overview table

The budget overview table (in Part A of the Proposal Template) should show the total *estimated* expenditure and receipts for each applicant, per budget category.

Column	Budget category
A.1	Direct **personnel** costs without volunteers. *Indicate costs for personnel. Include only persons working on the action (and only for their estimated time of work on the action).*
A.2	Direct personnel costs for volunteers *(**only** if allowed in the call document).*
B	Direct costs of subcontracting. *Indicate costs for subcontracted action tasks.*

C.1	Direct purchase costs of **travel & subsistence.** *Indicate costs for travels within the limits set out in the call document.*
C.2	Direct purchase costs of **equipment.** *Indicate the depreciation cost of the equipment purchased/used for the action.*
C.3	Direct purchase costs of **other goods and services.**
D	Costs of **financial support to third parties (only if allowed in the call document).**
E	**Indirect costs** *7% of the direct cost automatically calculated.*
G	**Total costs.** *Automatically calculated.*
O and Q	**Receipts** *Indicate project-generated income and financial contributions from third parties that are specifically to be used to cover eligible costs.* ⚠ *NO need to declare receipts if your proposal is:* • *below 60 000 EUR requested grant amount (low value grants),* • *implemented by non-profit organisations only (i.e. all beneficiaries and affiliated entities are non-profit organisations),* • *for calls with the objective to reinforce the financial capacity of the beneficiaries,* • *for calls where where the continuity of the projects after their end is to be ensured by the income generated by them,* • *for studies, research or training scholarships paid to natural persons or for other forms of direct support to natural persons most in need,* • *for pure lump sum or unit cost grants (no actual costs).*
U	**Reimbursement rate** *Pre-filled (at the reimbursement rate set out in the call document).*
I	**Maximum EU contribution** *Automatically calculated.*
M	**Requested EU contribution** *Indicate the amount of EU funding you would like to have for the project.*

Only the white cells of the budget table in the Submission System need to be filled in (the grey cells are not applicable or automatically filled by the system). *If no cost in one or several categories, please fulfil with '0'.*

The budgeted costs should be based on a detailed and accurate estimation of your estimated project costs (based on the cost eligibility rules set out in Article II.19 of the grant agreement and Appendix 1 to this guide). They must **be in line with the amounts entered into the detailed budget table** (if requested).

They should include *all* your estimated costs (including those of your affiliated entities).

You may include only *eligible* costs (i.e. costs that fulfil the eligibility conditions).

Keep your estimates on file — you may be required to produce them later on.

Part B — Description of the action (DoA)

The different sections and its Annexes (if any, as per the call for proposals) of the Part B of the Application form should address the award criteria set out in the call document and include a pitch for the project, its context, aims and objectives and methodology.

Be as specific as possible, *e.g.:*

- *events — the number of events, title, content, duration, number of participants, etc.*
- *publications — number of pages, language, format (e.g. printed/electronic), number of printed copies (in each language), etc.*
- *risks — enumerate likely risks and contigency measures.*

Be realistic about what you can achieve within the project duration. The scope of your project should be large enough to make a difference, but it doesn't need to produce an excessively high number of outputs.

Annexes & supporting documents

⚠ Use the forms provided inside the Submission System (not the documents available on Portal Reference Documents or the Call Topic page — they are only for information).

Please be aware that if your proposal is sucessful, you will be asked to submit further documents later on *(e.g. financial documents, legal entity validation documents, LEAR appointment documents, etc)*.

Detailed budget table

The detailed budget table (annex to Part B) should show the detailed budget breakdown of the estimated costs in the Part A budget overview table.

It will be taken into account for the evaluation **(cost efficiency).**

⚠ The detailed budget table must be in line with the amounts entered into the Proposal Part A budget overview table.

⚠ You should budget ONLY eligible costs *(see the grant agreement and the Appendix 1 to this guide)*.

⚠ Keep your estimates on file (you may be required to produce them later on).

The detailed budget table has to be completed by each beneficiary/affiliated entity. Use different sheets per each beneficiary /affiliated entity within the same excel document.

Combine into a single PDF:

- Save all the completed sheets into one PDF (choose sheets via 'Options' when saving as PDF);
- Upload in the system (do NOT upload the excel files).

CVs (if required in the call document)

Provide CVs for the core project team (these are the key staff you have listed in the relevant section of part B and may include outside experts, if key to your proposal).

You can submit CVs in any format — though we strongly recommend you use the Europass format.

As far as possible, upload them in a single PDF file, rather than individually.

⚠ If nobody has yet been recruited for a key job at proposal stage, please provide a description of the profile or job.

Activity reports of previous years (if required in the call document)

This kind of reports should describe your organisation's activities for the previous years.

It should be detailed enough to allow us to check your organisation's aims and activities and its operational and professional capacity.

No finalised annual report yet? Submit the draft version, certified by your organisation's legal representative.

No report of this type available? Create one for this application and have it certified by your legal representative.

Online versions — If your report is available on your website, you can just provide a link (directly to the document(s), not simply to the homepage) and indicate the link(s) on a separate sheet and upload it as annex (PDF format).

⚠ The following organisations do NOT have to provide a report:

- applicants that are a public body (i.e. established as public body under national law, *e.g. public authorities at local, regional or national level; university*).

⚠ It is your responsibility to ensure the links are correct and working.

Key Performance Indicators (if required in the call document)

This document aims at proving the award criteria - if the proposal is retained for funding, this annex will become integral part of the Grant Agreement.

Restructured Simplified Accounting Balance Sheet and Profit Loss account (if required in the call document)

This document aims at proving the financial capacity of the applicant. EP services may require from the applicant further documents to back up the information provided in there.

Other annexes (consult the call document).

5.3 Help

As far as possible, ***please try to find the answers you need yourself***, in this and the other documentation (we have limited resources for handling direct enquiries):

Online Manual

FAQs on the Call Topic page (for call-specific questions in open calls; not applicable for actions by invitation)

Portal FAQ (for general questions)

Please consult the Call Topic page regularly, since we will publish new information *(e.g. call updates)*.

If you feel you have no other option, you can contact us as follows:

IT Helpdesk — for technical questions about the Portal Submission System *(forgotten passwords, access rights and roles, technical aspects of proposal submission, etc.)*.

Other questions — use our mailbox: DGCOMM-Subvention@europarl.europa.eu

⚠ Questions on submission must be:

- sent at the latest **7 days before** the submission deadline.
- indicating clearly the reference of the call/topic you are interested in or applying to *(see call document cover page)*.

5.4 Submission — Acknowledgement of receipt — Complaints

Once the proposal is submitted, you will receive a confirmation e-mail (with date and time of your application).

⚠ If you do not receive this email, it means your proposal has NOT been submitted. **Please check your SPAM inbox.**

If you believe this is due to a fault in the Electronic Submission System, you should immediately file a complaint via the IT Helpdesk, explaining the circumstances and attaching a copy of the proposal (and, if possible, screenshots to show what happened).

6. Information on the evaluation results — Complaints

After submission, you will normally not hear from us until after evaluation — unless we need to clarify matters such as eligibility or request additional information.

We will check eligibility and admissibility and evaluate your proposal against the award criteria set out in the call document.

Proposals that do not pass the evaluation will receive a letter at the end of evaluation.

⚠ To ensure equal treatment for all applicants, **we can NOT answer any questions on the outcome of the call before the evaluation is completed**.

If you believe that the evaluation procedure was flawed you will be able to submit a complaint (following the deadlines and procedures set out in the evaluation result letter).

7. Preparing your grant agreement & final legal checks

Sucessful proposals will be invited to prepare the grant agreement.

At the same time, you will be requested to submit your financial data and we will finalise the mandatory legal checks (legal entity validation, operational and financial capacity, exclusion and double funding).

If all requirements are fulfilled, you will receive an invitation to sign your grant agreement.

⚠ Our model grant agreement clauses are mandatory and the same for all beneficiaries.

8. Managing your grant

For a successful proposal implementation, we mainly require the following:

- **implement** the **project** as described in the description of the action (DoA – Annex 1 of your grant agreement);
- **inform the Parliament** immediately of any events or circumstances of which the beneficiary is aware, that are likely to affect or delay the implementation of the action;
- **inform the Parliament** immediately:
  - of any change in its legal, financial, technical, organisational or ownership situation and of any change in its name, address or legal representative;
  - of any change in the legal, financial, technical, organisational or ownership situation of its affiliated entities and of any change in their name, address or legal representative;
  - of any change regarding the exclusion situations listed in Article 138 of Regulation (EU) 2024/2509, including for its affiliated entities.

⚠ Keep your calculations on file (you may be required to produce them later on and during an audit you will have to show how each cost item you declared can be reconciled with your accounts).

9. Visibility of EU co-financing

In line with the general conditions of the grant agreement, any communication or publication related to an action, made by the beneficiary, including at conferences, seminars or in any information or promotional materials (such as brochures, leaflets, posters, presentations, etc.), shall indicate that the action has received funding from the Union and shall display the European Union emblem, without obtaining prior permission from the EP.

Guidelines on the use of the EU emblem are available at: eu_emblem_rules.pdf (europa.eu)

APPENDIX 1 — ELIGIBLE COSTS

⚠ **IMPORTANT**

This appendix is written for normal EU **action grants**. Although the cost eligibility rules for EU **operating grants** are essentially the same, please cross-check with your grant agreement in order to see the differences *(e.g. no distinction between direct and indirect costs; rules on double funding etc)*.

GENERAL CONDITIONS

II.19.1 Conditions for the eligibility of costs

Eligible costs of the *action* are costs actually incurred by the beneficiary and which meet the following criteria:

(a) they are incurred within the *implementation period*, with the exception of costs relating to the request for payment of the balance and the corresponding supporting documents referred to in Article I.4.4;

(b) they are indicated in the estimated budget. The estimated budget is set out in Annex I;

(c) they are incurred in connection with the *action* as described in Annex I and are necessary for its implementation;

(d) they are identifiable and verifiable, in particular they are recorded in the beneficiary's accounting records and determined according to the applicable accounting standards of the country where the beneficiary is established and according to the beneficiary's usual cost accounting practices;

(e) they comply with the requirements of applicable tax and social legislation; and

(f) they are reasonable, justified and comply with the principle of sound financial management, in particular regarding economy and efficiency.

1. Eligible costs

The grant can **only** reimburse **eligible costs** (i.e. costs that comply with the general and specific conditions set out in this Article) ('**reimbursement of eligible costs grant**').

If a beneficiary **declares ineligible costs**, the ineligible costs will be rejected and, if needed, other measures may be taken *(e.g. suspension, termination, grant reduction, etc.)*.

⚠ ONLY **eligible costs** may be entered into the estimated budget for the action *and* declared in the financial statements .

Record-keeping & burden of proof — The **burden of proof** for eligibility is on the beneficiaries/affiliated entities. They must keep sufficient supporting documents to show that the costs they declare are eligible.

Compliance with eligibility rules may be subject to a **check or audit** by us. Any ineligible costs found will be **rejected**.

2. General eligibility conditions for actual costs

In order to be **eligible**, actual costs must be:

- **actually incurred by the beneficiary,** i.e.:
  - real and not estimated, budgeted or imputed and

  - definitively and genuinely borne by the beneficiary/affiliated entity (not by any other entity).
- **incurred during the action duration** (i.e. the generating event that triggers the costs must take place during the action duration).

The 'action duration' is the period running from the action starting date to the end date of the action *(see Article I.2 of the grant agreement)*.

If costs are invoiced or paid later than the end date, they are eligible only if the debt existed already during the action duration (supported by documentary evidence) and the final cost was known at the moment of the financial report.

Costs of services or equipment supplied to a beneficiary (or to its affiliated entities) may be invoiced and paid after the end date of the action if the services or equipment were used by the beneficiary (or to its affiliated entities) during the action duration. By contrast, costs of services or equipment supplied after the end of the action (or after grant agreement termination) are not eligible.

Example: *A conference for which costs are claimed must take place during the action duration; a publication for which costs are claimed must have been completed during the action.*

Certain other costs incurred before or after the action duration may be considered exceptionally eligible if the timing is imposed by us (i.e. the certificate of financial statement to be provided with the final report (if any)).

- **entered as eligible costs in the estimated budget of the action**, under the relevant budget category.

When the final amount of the grant is calculated, the eligible costs cannot include costs under budget categories that did not appear in the action estimated budget, unless the initial estimated budget was amended or, for subcontracts, if these additional costs were approved in accordance with Article II.11.1 (d).

Costs included in the estimated budget may be transferred between budget categories without amending the grant agreement under the conditions set out in Article II.22.

- **connected to the action as described in Annex 1** (i.e. necessary to achieve the action's objectives)

The EU grant cannot be used to finance activities other than those approved by the EP.

- **identifiable and verifiable** (i.e. come directly from the beneficiary's accounts (be directly reconcilable with them and supported by documentation)

The beneficiaries must be able to show (with records and supporting documents; *see Article II.20.2*) the actual costs of the work, i.e. what was actually paid for the work (and for depreciation costs: what is actually recorded in the beneficiary's profit and loss accounts).

Costs must be calculated according to the applicable accounting rules of the country in which the beneficiary is established and according to the beneficiary's usual cost accounting practices.

This may NOT be used as an excuse for non-compliance with other grant agreement provisions. A beneficiary must make any changes needed to bring its usual cost accounting practices in line with all grant agreementprovisions.

Examples: *conditions for calculation of productive hours (see below); conditions for the eligibility of depreciation costs (in line with the international accounting standards, which may deviate from the accounting rules of the country)*

Where national taxation and accounting rules do not require an invoice, an accounting document of equivalent value must be supplied (i.e. a document that (i) is produced to prove that the accounting entry is accurate and (ii) complies with the applicable accounting law).

- in **compliance with applicable national laws on taxes, labour and social security**

and

- **reasonable, justified and must comply with the principles of sound financial management, in particular regarding economy and efficiency** (i.e. be in line with good housekeeping practice when spending public money and not be excessive)

'Economy' means minimising the costs of resources used for an activity (input), while maximising quality; 'efficiency' is the relationship between outputs and the resources used to produce them.

Examples:

1. *The beneficiary may NOT increase the remuneration of its personnel, upgrade its travel policy or its purchasing rules because of the EU grant.*

2. *Entertainment or luxurious expenses (including gifts, special meals and gastronomic dinners) are generally not eligible.*

3. General eligibility conditions for unit costs (if any)

In order to be **eligible**, unit costs must be:

- calculated by **multiplying** the **number of actual units** used to carry out the work or produced *(e.g. days spent travelling)* **by** the **amount per unit;**
  Example: *The unit cost for subsistence is fixed at EUR 120 per day of travel.*
- the **number of units** must be **necessary** for the action;
- the units must be **used or produced during the action duration** and,
- the beneficiaries must be able to **show the link** between the number of units declared and the work on the action.

The beneficiaries must be able to show (with records and supporting evidence; *see Article II.20.2*) that the number of units declared was actually used for the action. The actual costs of the work are not relevant.

Example: *A beneficiary declares 10 days of travel for an action in 2021. If there is an audit, the beneficiary must be able to show a record of the days travelled for the action.*

DIRECT COSTS

II.19.2 Eligible direct costs

In particular, the following categories of costs are eligible direct costs, provided that they satisfy the eligibility conditions set out in Article II.19.1 as well as the following conditions:

(a) the **costs of personnel** working under an employment contract with the beneficiary or an equivalent appointing act and assigned to the action, provided that these costs are in line with the beneficiary's usual policy on remuneration.

Those costs include actual salaries plus social security contributions and other statutory costs included in the remuneration. They may also comprise additional remunerations, including payments on the basis of supplementary contracts regardless of the nature of those contracts, provided that they are paid in a consistent manner whenever the same kind of work or expertise is required, independently from the source of funding used.

The costs of natural persons working under a contract with the beneficiary other than an employment contract or who are seconded to the beneficiary by a third party against payment may also be included under such personnel costs, provided that the following conditions are fulfilled:

(i) the person works under conditions similar to those of an employee (in particular regarding the way the work is organised, the tasks that are performed and the premises where they are performed);

(ii) the result of the work belongs to the beneficiary (unless exceptionally agreed otherwise); and

(iii) the costs are not significantly different from the costs of staff performing similar tasks under an employment contract with the beneficiary;

(b) **costs of travel and related subsistence allowances**, provided that these costs are in line with the beneficiary's usual practices on travel;

(c) **the depreciation costs of equipment or other assets** (new or second-hand) as recorded in the beneficiary's accounting statements, provided that the asset:

(i) is written off in accordance with the international accounting standards and the beneficiary's usual accounting practices; and

(ii) has been purchased in accordance with Article II.10.1 if the purchase occurred within the implementation period;

The costs of renting or leasing equipment or other assets are also eligible, provided that these costs do not exceed the depreciation costs of similar equipment or assets and are exclusive of any finance fee;

Only the portion of the equipment's depreciation, rental or lease costs corresponding to the implementation period and the rate of actual use for the purposes of the action may be taken into account when determining the eligible costs. By way of exception, the full cost of purchase of equipment may be eligible under the Special Conditions, if this is justified by the nature of the action and the context of the use of the equipment or assets;

(d) **costs of consumables and supplies**, provided that they:

(i) are purchased in accordance with Article II.10.1; and

(ii) are directly assigned to the action;

(e) costs arising directly from **requirements imposed by the Agreement** (dissemination of information, specific evaluation of the action, audits, translations, reproduction), including the costs of requested financial guarantees, provided that the corresponding services are purchased in accordance with Article II.10.1;

(f) costs entailed **by subcontracts** within the meaning of Article II.11, provided that the conditions laid down in Article II.11.1 (a), (b), (c) and (d) are met;

(g) costs of **financial support to third parties** within the meaning of Article II.12, provided that the conditions laid down in that Article are met;

(h) **duties, taxes and charges** paid by the beneficiary, notably value added tax (VAT), provided that they are included in eligible direct costs, and unless specified otherwise in the Agreement.

Direct costs

'Direct costs' are specific costs directly linked to the performance of the action and which can therefore be directly booked to it.

They are:

- either costs that have been caused in full by the activities of the action,
- or costs that have been caused in full by the activities of several actions (projects), the attribution of which to a single action can, and has been, directly measured (i.e. not attributed indirectly via an allocation key, a cost driver or a proxy).

The beneficiaries must be able to show (with records and supporting evidence) the link to the action.

a) Personel costs (Category A.1)

The ways of calculating eligible direct personnel costs laid down in points (a) and (b) below are recommended and accepted as offering assurance as to the costs declared being actual.

The EP may accept a different method of calculating personnel costs used by the beneficiary, if it considers that it offers an adequate level of assurance of the costs declared being actual.

a) for persons working exclusively on the action:

- {monthly rate for the person
- multiplied by
- number of actual months worked on the action}

The months declared for these persons may not be declared for any other EU or Euratom grant.

The monthly rate is calculated as follows:

- {annual personnel costs for the person divided by 12}

using the personnel costs for each full financial year covered by the reporting period concerned.

If a financial year is not closed at the end of the reporting period, the beneficiaries must use the monthly rate of the last closed financial year available.

b) for persons working part time on the action

(i) If the person is assigned to the action at a fixed pro-rata of their working time:

- {monthly rate for the person multiplied by pro-rata assigned to the action
- multiplied by
- number of actual months worked on the action}

The working time pro-rata declared for these persons may not be declared for any other EU or Euratom grant.

The monthly rate is calculated as above.

(ii) In other cases:

- {hourly rate for the person multiplied by number of actual hours worked on the action}

or

- {daily rate for the person multiplied by number of actual days worked on the action} (rounded up or down to the nearest half-day)

The number of actual hours/days declared for a person must be identifiable and verifiable.

The total number of hours/days declared in EU or Euratom grants, for a person for a year, cannot be higher than the annual productive hours/days used for the calculations of the hourly/daily rate. Therefore, the **maximum number of hours/days** that can be declared for the grant are:

- {number of annual productive hours/days for the year (see below)
- minus
- total number of hours and days declared by the beneficiary, for that person for that year, for other EU or Euratom grants}.

The '**hourly/daily rate'** is calculated as follows:

- {annual personnel costs for the person
- divided by
- number of individual annual productive hours/days}

using the personnel costs and the number of annual productive hours/days for each full financial year covered by the reporting period concerned.

If a financial year is not closed at the end of the reporting period, the beneficiaries must use the hourly/daily rate of the last closed financial year available.

The 'number of individual annual productive hours/days' is the total actual hours/days worked by the person in the year. It may not include holidays and other absences (such as sick leave, maternity leave, special leave, etc.). However, it may include overtime and time spent in meetings, trainings and other similar activities.

Documentation to support personnel costs declared as actual costs

For persons working exclusively on the action, where the direct personnel costs are calculated following point (a), there is no need to keep time records, if the beneficiary signs a declaration confirming that the persons concerned have worked exclusively on the action.

For persons assigned to the action at a fixed pro-rata of their working time, where the direct personnel costs are calculated following point (b)(i), there is no need to keep time records, if the beneficiary signs a declaration that the persons concerned have effectively worked at the fixed pro-rata on the action.

For persons working part time on the action, where direct personnel costs are calculated following point (b)(ii), the beneficiaries must keep time records for the number of hours/days declared. The time records must be in writing and approved by the persons working on the action and their supervisors, at least monthly.

In the absence of reliable time records of the hours worked on the action, the EP may accept alternative evidence supporting the number of hours/days declared, if it considers that it offers an adequate level of assurance.

b) Work of volunteers (Category A.2)

If the call for proposals allows it, the work performed by volunteers to be considered as eligible personnel costs in accordance with Articles 184, 189 and 193 of Regulation (EU, Euratom) 2024/2509, and shall take the form of unit costs. The unit costs shall not cover any actual costs which might be incurred and paid by the beneficiary, such as insurance, social security, travel or subsistence costs. Any such categories of costs associated with the work of volunteers can be declared and reimbursed separately under the other relevant budget categories.

As other eligible direct costs, the costs of the work of volunteers may be included in the basis for calculating indirect costs, in accordance with Article 184(6) of Regulation (EU, Euratom) 2024/2509.

Applicant's attention is drawn to the fact that the grant shall be limited to the estimated eligible costs other than those covering volunteers' work. Therefore, the costs covering volunteers' work must be covered by the other funding sources of the action (co-financing), up to maximum 50% of the cofinancing, based on the estimates provided in the action proposal. Costs covering volunteers' work must be presented separately from other eligible costs.

The unit costs authorised are based on the time spent by the volunteer on the action (daily amounts).

The amounts per volunteer per day for the EU Member States in which the activity takes place are set out in the following table:

Countries	Amount per day (in EUR)
Denmark, Ireland, Luxembourg, Netherlands, Austria, Sweden	157
Belgium, Germany, France, Italy, Finland,	131
Czech Republic, Greece, Spain, Cyprus, Malta, Portugal, Slovenia	78
Bulgaria, Estonia, Croatia, Latvia, Lithuania, Hungary, Poland, Romania, Slovakia	47

Documentation to support the costs of volunteers

For volunteers work, the beneficiaries must keep time records for the number of days declared. The time records must be in writing and approved by the persons working on the action and their supervisors, at least monthly.

In the absence of reliable time records of the days worked on the action, the EP may accept alternative evidence supporting the number of days declared, if it considers that it offers an adequate level of assurance.

c) Cost of travel and related subsistence allowances (Category C.1)

This budget category covers the travel costs and related subsistence allowances spent for the action.

Only travel costs relating to specific and clearly identifiable activities are eligible for EU funding and must have been incurred by people directly involved in or contracted for such activities.

Travel and subsistence costs must be reasonable and in line with your usual practices on travel costs. There may be **specific thresholds set out in the call document**.

Travel and subsistence costs of participants in conferences and seminars should also be included under this category.

Budgeting travel and subsistence costs

For the estimated budget, you should enter an estimate of the total amount of travel costs and subsistence costs (actual or per diems) needed for the project.

These amounts should be a detailed and accurate estimate, based on the corporate policy (or the specific thresholds set out in the call document), destination, number of people involved, etc. Only eligible costs should be budgeted.

Ideally the details should show the:

- reason for travelling,
- places of origin and destination,
- number and, if already known, names of the people travelling/receiving subsistence allowances,
- type of unit *(e.g. flights, train journeys)*.

Reporting travel and subsistence costs (financial statement)

The costs you declare a the time of reporting must correspond to the costs you incurred for travels (including all related duties, taxes and charges; *for VAT, see Article*).

Travel costs

For the financial statement, you should include all costs from the point of origin to the destination, including transfers to/from airports/train stations.

All people travelling in connection with the project are required to make every effort to use the cheapest fare and method — wherever possible, public transport.

Rail travel — First-class fares are accepted except if excluded by the call.

Air travel — You must take the cheapest fare.

Cars — If air/rail travel is not cheap or possible, costs for travelling by car will be refunded as follows:

- private vehicles (*own or company cars*): amount equivalent to the corresponding (or an equivalent) rail fare, except otherwise set in the call.

Only 1 ticket will be reimbursed, even where several people are travelling in the same vehicle.

⚠ **Record-keeping —** Evidence of the corresponding rail fare *(e.g. declaration of costs from a travel agent, online quote)* should be kept **on file** (it will be needed later on in case of an audit).

- hire cars (*maximum category B or equivalent*) or taxis: actual cost, if not excessive compared with other means of travel.

Only 1 taxi fare will be reimbursed even where several people are travelling in the same vehicle.

Subsistence costs

This means cost of accommodation, meals, local travel at the place of assignment and sundry expenses.

Such costs are eligible, if they are:

- in line with local prices,
- exclusively linked to the project,
- reasonable.

There may be **specific unit costs/thresholds set out in the call document.**

⚠ **Record-keeping —** All supporting documents for the real expenses *(e.g. hotel ticket, taxi receipts, restaurant bills)* should be kept **on file** (it will be needed later on in case of an audit).

You are also strongly recommended to create a **written description** of your organisation's reimbursement practices (actual costs incurred or daily per diem system).

d) Equipment costs (category C.2)

The depreciation costs of other equipment can be charged as 'equipment costs' — *if you follow these rules*:

Clearly demonstrate why the equipment needs to be purchased, rented or leased for the project.

Respect the contracting rules, *e.g. compare the prices of different suppliers to see who offers the best value for money (taking account of price and quality).*

Charge to the project only the cost of equipment purchased or rented during the period covered by the grant agreement, at a rate that reflects the degree and duration of use for the project in that period.

Itemise the equipment with an inventory number in the organisation where it is installed.

Calculate the depreciation in accordance with international accounting standards and your usual accounting practices, taking into account the rate of actual use for the project.

⚠ **Record-keeping —** Keep evidence of the procedure followed for selecting the supplier on file. You must provide these to us if requested.

If (exceptionally) explicitly authorised in your grant agreement, you may declare the full purchase costs of the equipment (i.e. more than the depreciation for the months of the action).

Budgeting equipment costs

For the estimated budget, you should enter an estimate of the total amount of equipment costs needed for the project.

This amount should be a detailed and accurate estimate, based on the depreciation. Only eligible costs should be budgeted.

⚠ **Record-keeping —** Keep the detailed estimates on file. You must provide these to us if requested and you will need them at the reporting stage.

Reporting equipment costs (financial statement)

For the financial statement, you should enter the depreciation (or rental/leasing costs) incurred for the equipment according to your accounting practices.

Example (depreciation):

Total value of equipment purchased: EUR 1,000
Service life: 3 years (36 months)
Monthly depreciation = EUR 1,000/36 = EUR 27.78
Duration of eligibility for cost in Grant Agreement: 01/10/2014 to 30/09/2016 (24 months).
Date of purchase (= date of invoice): 30/04/2015.
Period of use = maximum 17 months.
Usage rate (if equipment used on a half-time basis for the project) = 50%.
Total amount payable for depreciation = EUR 27.78 x 17 months x 0.5 = EUR 236.13.

e) Other goods and services (category C.3)

This budget category covers consumables, conferences and seminars, publications and dissemination, translation and other costs not covered in the previous categories.

The costs of consumables and supplies are eligible — if they are exclusively used for the project and identifiable as such in your accounts and if the purchasing rules were complied with (best value for money).

Publications must be produced specifically for the project and comply with the provisions on visibility of funding as set out in the grant agreement (Article II.8).

Costs for conferences, seminars and other events do NOT include any travel and subsistence allowances provided for participants (these should be put under 'travel', category C.1).

Other costs not falling under any other category can be charged under category C.3, if they are necessary and specific to the project activities and contribute to its final results.

Typically these includes:

- costs of services *(e.g. experts not considered as personnel, in-house consultants or subcontracts; specific evaluation of the project; auditor fees);*
- conference fees; meeting registration costs;
- charges for financial transactions; fees for a bank guarantee requested by us ;
- purchase of information materials specific and key to project implementation (books, studies, electronic data);
- project-specific press releases and event advertisements (one-off costs);
- purchase of copyrights and other intellectual property rights (IPR);
- intellectual property costs connected with publishing project materials *(e.g. CD-ROMs);*
- other costs stemming from obligations under the grant agreement which are not budgeted for under another budget category.

General office supplies *(pens, paper, folders, ink cartridges, electricity supply, telephone and postal services, internet connection, software, etc.)* are 'indirect costs', belonging in category E — *unless unusually high quantities of such supplies are required due to the specific circumstances*.

Costs of purchasing land or immovable property are not eligible. For the costs of premises rented to carry out the project, you will have to provide a specific rental contract/lease indicating a clear and exclusive link with the project. If this link is not demonstrated, the cost will be considered covered by the indirect costs.

Budgeting other goods & services costs

For the estimated budget, you should enter an estimate of the total amount of all other goods and services needed for the project, for each partner.

These amounts should be a detailed and accurate estimate, based on type of publication (languages and number of copies/pages, etc), conference/seminar/event or other cost. Only eligible costs should be budgeted.

Publication & dissemination

Publication and dissemination costs include costs for editing, translation and printing, as well as costs for website creation and/or maintenance (keep track of these costs separately — *separate lines for editing, printing, translation, etc.*).

The details should include the following:

for publications:

- title,
- type of publication *(e.g. brochure, leaflet),*
- language(s) in which it will be produced,
- estimated number of pages,
- number of copies,
- type of unit (usually number of pages or number of copies).

for translations:

- title of the publication,
- source and target languages *(e.g. from English into Italian),*
- number of pages,
- type of unit *(e.g. pages)*.

Conferences, seminars and other events

Costs for conferences, seminars and other events include costs for renting of rooms, interpreting, catering, etc. (keep track of these costs separately — *separate lines for renting of rooms, interpreting, catering, etc.*).

The details should show:

- for renting of rooms:
- expected number of participants,
- duration of the event *(e.g. days, half-days or number of hours),*
- title of the event in Annex 1 of the gran agreement.
- for interpreting:
- number of interpreters per day,
- number of days interpreting needed,
- source and target languages *(e.g. English into French & vice versa),*
- type of unit to count *(e.g. days of interpreting),*
- for catering:
- type of catering costs *(e.g. lunch, coffee break),*
- number of items,
- number of participants,
- type of unit to count *(e.g. participants)*.

⚠ **Record-keeping —** Keep the detailed estimates on file. You must provide these to us if requested and you will need them at the reporting stage.

Reporting other goods & services costs (financial statement)

For the financial statement, you should include the actual costs incurred for goods and services.

Catering costs must not include people receiving subsistence allowance for the same event, unless such costs are deducted from their allowance.

Specific cases (travel, equipment & other goods and services (C.1 and C.3)):

Rate per mile/km — Rates per mile/km will only be reimbursed if the beneficiary provides good reasons why the normal means of calculation for car travel costs cannot be applied.

⚠ **Record-keeping** — Full supporting documentation for the rate and that the rate was actually paid should be kept **on file** (it will be needed later on in case of an audit).

Beneficiary per diem system (daily allowance) — Per diems will be reimbursed if they are part of the beneficiary's usual practices (i.e. you can demonstrate that such a system was officially in place before the grant was awarded).

Per diems including accommodation will be accepted only when an overnight stay is necessary (because of the timing of the return). If the overnight stay was not necessary, a proportion of 60% will be considered for accommodation and rejected.

In-kind contributions against payment — Costs for equipment, goods or services that are given in-kind by a third party *against payment* may be an eligible cost under the same conditions as other equipment, goods and services.

f) Subcontracting costs (category B)

This budget category covers the costs for subcontracting of a part of the action tasks (i.e. externalising a part of the action to a third party).

You may subcontract action tasks — *if you follow these rules*:

Subcontract only a limited part of the project; subcontracting all or most of the activities would raise questions on the ownership of the project and capacity to implement it.

Subcontract only tasks that are absolutely necessary due to the nature of the project and its implementation needs.

Do NOT subcontract the management and general administration of the project.

For subcontracting going beyond 30% of the total eligible costs, give specific reasons.

Specify in Part B of the Proposal Form the tasks that will be subcontracted (and explain what value subcontracting will add and why the relevant expertise is not available in your organisation) and show the estimated costs in your estimated budget.

After the grant is awarded, if you want to subcontract any tasks that were not described in your application: notify the EP as specified in the grant agreement ('simplified approval procedure'; new subcontract must be included and explained in the technical report in the section 'unforeseen subcontractor'; *see Article II.11.1 (d)*).

⚠ The approval is at the full discretion of the European Parliament and there is no automatic entitlement to it. Beneficiaries that rely on the 'simplified approval procedure' bear the **full risk** of non-approval and rejection of costs by the European Parliament.

Retain sole responsibility for carrying out the project and for compliance with the provisions of the grant agreement.

Ensure that:

- the European Parliament, European Court of Auditors (ECA) and European Anti-Fraud Office (OLAF) can exercise their rights under Article II.27 also towards your subcontractors;

- your obligations under Articles II.4, II.5, II.6, II.8 and II.9 also apply to your subcontractors.

Typically, your subcontracts should include the following terms:

- goods/services to be provided and their links to the project,
- start and end dates,
- price to be paid (breakdown and description of the costs),
- detailed description of the tasks/work schedule/completion phases,
- detailed description of the costs on which the price is based,
- payment arrangements (one or more advance payments, staggered payments, etc.),
- clauses addressing non-performance or late completion.

Ensure that the subcontracts are based on the best value for money (considering the quality of the service proposed, i.e. the best price-quality ratio) or on the lowest price.

This does NOT in all cases require a competitive selection procedure. You can organise the tender according to your internal practices – *if you can demonstrate that you will*:

- select the tender offering best value for money, or the lowest price
- avoid any conflicts of interest.

If you are acting as a contracting authority or entity (*as defined, respectively, in Directives 2014/24/EU and 2014/25/EU*[1]), you must abide by the applicable national public procurement rules.

Budgeting subcontracting costs

For the estimated budget, you should enter an estimate of the total amount of subcontracts needed for the project, for each partner.

Reporting subcontracting costs (financial statement)

For the financial statement, you should include include all costs incurred for the subcontracts.

The costs you declare must correspond to the price you paid to the subcontractors (including all related taxes; *for VAT, see Article II.19.2*).

Specific cases (subcontracting (B)):

Subcontracting to affiliates — Is NOT allowed, unless they have a framework contract or the affiliate is their usual provider, and the subcontract is priced at market conditions. Otherwise, these affiliates may work in the action, but they must be identified as such in the Special Conditions and declare their own costs.

Framework contracts or **subcontracts** — Framework contracts can be used for selecting a provider if this is the usual practice of the beneficiary *(e.g. for a type of service)*. In order to be

[1] New directives in force since 2016:
Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement (OJ L 94, 28.3.2014, p. 65) and repealing Directive 2004/18/EC (OJ L 94, 28.03.2014, p.65).
Directive 2014/25/EU of the European Parliament and of the Council of 26 February 2014 on public procurement by entities operating in the water, energy, transport and postal services sectors and repealing Directive 2004/17/EC (OJ L 94, 28.3.2014, p. 243).
Old directives:
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, 30.4.2004, p. 114).
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, 30.4.2004, p. 1).

eligible, the framework contract must (have) be(en) awarded on the basis of best-value-for-money and absence of conflict of interest. The framework contract does not necessarily have to be concluded before the start of the action.

Subcontracting influencers —Influencers cannot be paid for posting content either related to the European Parliament of the Conference on the Future of Europe, but when acting as speakers, moderators or presentators of events.

COSTS OF FINANCIAL SUPPORT TO THIRD PARTIES (IF APPLICABLE)

ARTICLE II.12 – FINANCIAL SUPPORT TO THIRD PARTIES

II.12.1 If, while implementing the *action*, the beneficiary has to give financial support to third parties, the beneficiary must give such financial support in accordance with the conditions specified in Annex I. Under those conditions, the following information must be stated at least:

(a) the maximum amount of financial support. This amount may not exceed EUR 60 000 for each third party except if achieving the objective of the *action* as specified in Annex I would otherwise be impossible or overly difficult ;

(b) the criteria for determining the exact amount of the financial support;

(c) the different types of activity that may receive financial support, on the basis of a fixed list;

(d) the persons or categories of persons which may receive financial support;

(e) the criteria for giving the financial support.

II.12.2 As an exception to Article II.12.1, if the financial support takes the form of a prize, the beneficiary must give such financial support in accordance with the conditions specified in Annex I. Under those conditions, the following information must at least be stated:

(a) the eligibility and award criteria;

(b) the amount of the prize;

(c) the payment arrangements.

II.12.3 The beneficiary must ensure that the conditions applicable to it under Articles II.4, II.5, II.6, II.8, II.9 and II.27 are also applicable to the third parties receiving financial support.

Financial support to third parties (category D)

This optional budget category (together with the corresponding Article II.12 and other provisions) will be inserted into the grant agreement if the action involves financial support to third parties (i.e. 'cascade funding' via grants or prizes given by the beneficiaries).

⚠ Actions may involve financial support to third parties ONLY where this is explicitly allowed in the call for proposals.

INDIRECT COSTS

II.19.3 Eligible indirect costs

To be eligible, *indirect costs* of the *action* must represent a fair apportionment of the overall overheads of the beneficiary and must comply with the conditions of eligibility set out in Article II.19.1.

Eligible *indirect costs* must be declared on the basis of a flat rate of 7% of the total eligible *direct costs* unless otherwise specified in Article I.3.2.

Indirect costs (category E)

Commonly known as *overheads*. These are costs that cannot be identified as specific costs directly linked to the project and so booked to it directly.

They cover general indirect costs you incur in implementing the project, typically:

- general rental costs or depreciation of buildings and equipment not directly used for the action,
- maintenance costs,
- telecommunication and postal fees,
- water, gas, electricity, heating, etc.,
- office furniture,
- supplies and petty office equipment,
- insurance,
- costs connected with support services, such as administrative and financial management, human resources, training, documentation, IT, etc.

Eligible indirect costs are calculated (automatically by the system), with a flat-rate instead of actual costs. This rate — fixed in the grant agreement — is **7%** of the direct eligible costs.

This means that your indirect costs will depend directly on your direct costs. And that you will not need to keep track of your actual indirect costs.

⚠ **Combining action & operating grants —** Beneficiaries that also receive an EU operating grant can NOT charge any indirect costs for the reporting period(s) covered by the operating grant, unless they are able to demonstrate cost separation (i.e. that the operating grant does not cover any costs that may be claimed under the action).

Operating grants are annual grants to finance the operation and running costs of an entity.

To **demonstrate cost separation**, the following conditions must be fulfilled:

- the operating grant may NOT cover 100% of the beneficiary's annual budget (i.e. it may not be a full operating grant)
- the beneficiary must use analytical accounting which allows for a cost accounting management with cost allocation keys and cost accounting codes AND must apply these keys and codes to identify and separate the costs (i.e. to allocate them to either the action grant or the operating grant)
- the beneficiary must record:
  - all costs incurred for the operating grant (i.e. personnel, general running costs and other operating costs linked to the WP) and
  - all costs incurred for the action grants (including the indirect costs linked to the action)
- the allocation of the costs must be done in a way that leads to a fair, objective and realistic result.

Beneficiaries that cannot fulfil these conditions must EITHER:

- terminate the operating grant, in order to sign the action grant with indirect costs
- keep the operating grant, but sign the action grant without indirect costs.

Best practice: In case of an overlapping EU operating grant, the beneficiary should immediately contact the European Parliament. Be aware that operating grants are not always easy to identify. They exist under various labels (operating grants; financial contributions/support to the functioning/operation of entities; etc.). Check your call text.

INELIGIBLE COSTS

II.19.4 Ineligible costs

In addition to any other costs which do not fulfil the conditions set out in Article II.19.1, the following costs may not be considered eligible:

(a) return on capital and dividends paid by the beneficiary;
(b) debt and debt service charges;
(c) provisions for losses or debts;
(d) interest owed;
(e) doubtful debts;
(f) exchange losses;
(g) costs of transfers from the Parliament charged by the bank of the beneficiary;
(h) costs declared by the beneficiary under another *action* receiving a grant financed from the Union budget. Such grants include grants awarded by a Member State and financed from the Union budget and grants awarded by bodies other than the Parliament for the purpose of implementing the Union budget. In particular, if the beneficiary receives an operating grant financed by the EU or Euratom budget, it may not declare *indirect costs* for the period(s) covered by the operating grant, unless it can demonstrate that the operating grant does not cover any costs of the *action*;
(i) contributions in kind from third parties;
(j) excessive or reckless expenditure;
(k) deductible VAT.

Ineligible costs

Costs are **ineligible**, if one of the following applies:

- they **do not meet the general and specific eligibility conditions** set out in Articles II.19 to II.21.

Examples: *costs incurred in relation to activities not indicated in Annex 1 to the grant agreement (description of the action); subcontracting costs do not comply with Article 10; taxes for which you are liable in your capacity as a business (e.g. IRAP in Italy, Gewerbesteuer in Germany); gifts and presents; recreational/tourism/cultural activities; costs not entailing a cash flow for you; costs incurred by a third party to the grant agreement.*

- they are **listed in Article II.19.4**, in particular:

  - costs related to **return on capital** or **return generated by an investment**

Examples: *dividends paid as remuneration for investing in the action; remuneration paid as a share in the company's equity.*

  - **debt and debt service charges**

'Debt service' is the amount paid on a loan in principal and interest over a period of time.

Example: *If a beneficiary takes a loan used to acquire equipment or consumables for the project of EUR 100 000 at 9 percent interest for 10 years, the debt service for the first year (principal and interest) is EUR 15 582.*

  - **provisions for future losses or debts**

'Provision' means an amount set aside in an organisation's accounts, to cover for a known liability of uncertain timing or amount. This includes allowances for doubtful or bad debts.

  - **interest owed** (i.e. interest on a loan to borrow capital)

- **currency exchange losses** (i.e. for beneficiaries using currencies other than euros or being invoiced in a currency other than the currency they use: any loss due to exchange rate fluctuations *(e.g. between the date of invoicing and the date of payment)*)

This includes insurance premiums against risk of exchange rate losses.

- **excessive or reckless expenditure**

'Excessive' means paying significantly more for products, services or personnel than the prevailing market rates or the usual practices of the beneficiary (and thus resulting in an avoidable financial loss to the action).

'Reckless' means failing to exercise care in the selection of products, services or personnel (and thus resulting in an avoidable financial loss to the action).

- **bank costs** charged by the beneficiary's bank for transfers from the European Parliament.

- **deductible VAT.**

'Deductible VAT' means VAT that is recoverable under the national 'VAT system' (i.e. the system of collection and deduction under the national VAT legislation). Such VAT is not a genuine and definitive cost and, according to accounting standards, should not be recorded as such. Therefore, it is not actually incurred by the beneficiary.

The cost and revenue accounts should exclude deductible VAT; such VAT should be recorded in *separate* payable or receivable accounts, without effect on revenue or cost line items.

The VAT *paid* is a claim against the tax authority. It should be recorded in the 'assets' part of the balance sheet. It should not be recorded as expenditure in the profit and loss accounts (only the purchase price of goods and services *excluding* VAT should be recorded). Similarly, for the value of purchased equipment or assets, only the net purchase cost should be recorded in the balance sheet's fixed asset line, and the depreciation cost should be calculated based on this value, excluding VAT.

The VAT *collected* is a debt towards the tax authority and should therefore be recorded in the 'liabilities' part of the balance sheet.

Conversely, if VAT is NOT deductible, it is an eligible cost.

The full price of the goods or services bought by the beneficiary can be recorded as expenditure in its profit and loss accounts, without any distinction between the net price and the amount of VAT charged on it. The full price of equipment and assets bought can be recorded in the balance sheet's fixed asset line and is the basis for the depreciation allowances recorded in the profit and loss accounts.

- **costs incurred during the suspension of the implementation of the action**

Example: *Action is suspended and one of the beneficiary continues working on it after the date of the suspension*

- **costs declared under another EU grant** (i.e. double funding)

This includes:

- costs funded directly by other EU programmes;
- costs managed/funded/awarded by Member States but co-funded with EU funds *(e.g. European Structural and Investment Funds (ESIF))*
- costs for grants awarded/funded/managed by other EU, international or national bodies and co-funded with EU funds *(e.g. Joint Undertakings, Article 185 TFEU bodies)*

- if a beneficiary is receiving an EU operating grant[2], then the indirect costs of that beneficiary are not eligible and the indirect cost flat-rate should not be applied — unless it can demonstrate that the operating grant does not cover any costs of the action *(see Article 6.2.F)*.

Examples (operating grants): *Grants awarded to support the running costs of certain institutions pursuing an aim of European interest, such as: College of Europe, European standards bodies (CEN, CENELEC, ETSI)*

- costs for **staff** of a **national** (or local) administration, for activities that are part of the administration's normal activities (i.e. not undertaken only because of the grant)

For public organisations (i.e. public bodies, with the exception of universities), the salary costs of permanent staff be claimed only if they relate to the costs of project activities which the organisation would not have carried out if the project not been undertaken.

- travel, subsistence and any other costs for **EU staff** (or elected representatives of the EU Parliament),

- **cost categories explicitly excluded in the call** (if option applies).

If a beneficiary **declares ineligible costs**, the ineligible costs will be rejected and, if needed, other measures specified in the grant agreement *(e.g. suspension, termination, grant reduction, etc.)* may be taken.

Specific cases (ineligible costs):

Non-identifiable VAT (in foreign invoices) — In exceptional cases where the beneficiary cannot identify the VAT charged by the supplier *(e.g. small non-EU invoices)*, the full purchase price can be recorded in the accounts if it is not possible to deduct the VAT. That VAT would therefore be eligible.

Partially deductible VAT — Some entities have a mixed VAT regime, meaning that they carry out VAT exempt or out-of-the-scope activities AND VAT taxed activities. When VAT paid on goods or services by these entities cannot be directly allocated to one or the other category of activities it will be *partially* deductible. Therefore it will also be *partially* eligible. The eligible part corresponds to the pro-rata of the VAT which is not deductible for that entity.

In these cases, the beneficiary uses a provisional (estimated) deduction ratio during the year. The final ratio is only determined at the end of the fiscal year. The beneficiary must regularise VAT when closing its accounts. Therefore, the beneficiary must also regularize the VAT costs declared for the grant (by declaring, in the next reporting period, an adjustment for the difference between the provisional deduction ratio and the final ratio).

VAT incurred by a public body acting 'as public authority' — VAT incurred by a public body acting as public authority is ALWAYS ineligible.

These are activities which can only be exercised by public bodies under their special legal framework, under different legal conditions to those covering private bodies. They may or may not be linked to 'imperium'.

Examples: *Policing, the justice system, combating counterfeiting of banknotes and coins, national statistics, determination and enforcement of public policies*

Duties — The eligibility of duties depends on the eligibility of the cost item to which they are linked (i.e. in whose price they are included). If the item is eligible, the duty is also eligible.

In-kind contributions free of charge — This means non-cash inputs from third parties, such as:

[2] For the definition, *see Article 183(2)(b) of Regulation 2024/2509:* '**operating grant**' is financial contribution to the work programme of a body which has an objective forming part of, and supporting, an EU policy.

- donations of raw materials *(e.g. paper and ink for publication purposes)*
- unpaid volunteer work or provision of services (except if explicity allow in the call)
- any other good or service provided to the project whose cost is borne by another organisation and not reimbursed by the beneficiary.

They are not an eligible cost and can NOT be included when calculating total eligible costs and the final grant amount (nor should they be reported as receipt at final reporting stage).

KEEPING RECORDS — SUPPORTING DOCUMENTATION

II.27.2 Duty to keep documents

The beneficiary must keep all original documents, especially accounting and tax records, stored on any appropriate medium, including digitalised originals when they are authorised by their respective national law and under the conditions laid down therein, during a period of five years starting from the date of payment of the balance.

The period during which documents must be kept is limited to three years if the *maximum amount of the grant* is not more than EUR 60 000.

The periods set out in the first and second subparagraphs are longer if there are ongoing audits, appeals, litigation or pursuit of claims concerning the grant, including in the cases referred to in Article II.27.7. In such cases, the beneficiary must keep the documents until such audits, appeals, litigation or pursuit of claims have been closed.

1. Records and other supporting documentation

The beneficiaries/affilaited entities must keep appropriate and sufficient evidence to **prove** the eligibility of all the costs declared, proper implementation of the action and compliance with all the other obligations under the grant agreement.

⚠ Costs that are not supported by appropriate and sufficient evidence may be **rejected** (and other measures described in Chapter 6 may be applied as well).

The evidence must be the same as that which would be accepted by the national (tax) authorities.

The evidence must be verifiable, auditable and available. It must be persuasive enough for our auditors, who assess it according to generally accepted audit standards.[3]

Appendix 2 lists the records and documents (per cost category) that may serve as evidence.

It must be kept for at least 5 years after the balance is paid (3 years for grants up to EUR 60 000). If you throw supporting documents away during this period, you risk that the grant is reduced, that costs are rejected and that amounts already paid to you will be recovered.

If there are ongoing procedures such as audits, investigations or litigations, the evidence must be kept until these end, even if this is longer than five (or three) years.

The rules in the grant agreement do not affect national laws on keeping documents (which may require additional measures).

[3] International Standard on Auditing ISA 500 'Audit Evidence'.

2. Original documents

The beneficiaries must **keep original documents**.

They will be accepted by us as originals, if considered an original under national law.

Examples:

1. *The European Parliament will accept authenticated copies or digitally-signed documents, if national law accepts these as originals.*

2. *The European Parliament will accept digitalised copies of documents (instead of hard copies), if this is acceptable under national law.*

This means that documents should be kept in the format in which they were received or created:

- documents received or created in paper form should be kept in paper form
- documents received or created electronically should be kept in their electronic format.

Hard copies of original electronic documents are not needed.

⚠ Costs that are not supported by appropriate and sufficient evidence may be **rejected** (and other measures as described in the grant agreement may be applied as well).

⚠ If you are asked to provide supporting documents, it is enough to send **copies**.

3. Records for actual costs

For actual costs, the beneficiaries must:

- keep detailed records and other supporting documents to prove the eligibility of the costs declared,
- use cost accounting practices and internal control procedures that make it possible to verify that the amounts declared, amounts recorded in the accounts and amounts recorded in supporting documentation match up.

Best practice: The information included in the financial statements for each budget category (i.e. personnel costs, other direct costs, indirect costs) must be broken down into details and must match the amounts recorded in the accounts and in supporting documentation.

Examples:

1. *For costs declared in category A: the costs must be detailed for each person carrying out work for the action (individual daily rate multiplied by the actual days worked for the action). They must match the accounting records (i.e. general ledger transactions, annual financial statements) and supporting documentation (i.e. labour contracts, collective labour agreements, applicable national law on taxes, labour and social security contributions, payslips, time records, bank statements showing salary payments, etc.).*

2. *For costs declared in category C.1,C.2, C.3: the beneficiary must keep a breakdown of costs declared by type (i.e. travel costs and related subsistence allowances, depreciation, costs of other goods and services etc.). It should be able to provide details of individual transactions for each type of cost. For depreciation, it must be able to provide details per individual equipment used for the action. Declared costs must match accounting records (i.e. general ledger transactions, annual financial statements) and supporting documentation (i.e. purchase orders, delivery notes, invoices, contracts, bank statements, asset usage logbook, depreciation policy, etc.).*

4. Records for unit costs set by the EU (if any)

For unit costs, the beneficiaries must keep detailed records and other supporting documents to prove the number of units declared.

It is NOT necessary to keep records on the actual costs incurred.

The European Parliament may access the accounting records, but will reject costs only if the number of units declared is incorrect. The actual costs of the work are not relevant.

If the European Parliament detects an irregularity or fraud in the action's implementation, it may reduce the grant.

5. Records for flat-rate costs

For flat-rate costs, the beneficiaries must keep detailed records and other supporting documents to prove that the costs to which the flat rate is applied are eligible.

Example: *For the flat rate of 7% of indirect costs, the auditors will verify (and the beneficiaries must be able to show) that the actual direct costs are eligible, using the detailed records and supporting documents explained above.*

It is NOT necessary to keep records on the actual costs incurred.

6. Records for personnel costs —Days worked for the action

The records for personnel costs depend on whether the person worked exclusively for the action or not.

⚠ Exclusive work or not matters ALSO for the calculation of the costs to be declared (— in this case they must be calculated through an simple monthly rate; *see Article 6.2.A*).

For **persons who work exclusively for the action** (regardless if they are full-time or part-time employees), the beneficiary may either:

a) sign a **declaration on exclusive work for the action** (one per reporting period), to confirm that the person worked exclusively for the action, either:

- during the whole reporting period
  or
- during an uninterrupted time-period, covering at least a full calendar month within the reporting period.

Best practice: Beneficiaries should take a prudent approach and use this possibility only if it is planned that the person works exclusively on the action during a long and continuous period of time. If there are any doubts, a record of actual hours worked should be kept *(e.g. time-sheets)*.

'Exclusive work' means that the person carried out NO OTHER activities for the beneficiary than those of the action.

Intermittent (i.e. sporadic or random) periods of 'exclusive' dedication can NOT be subject of a declaration. If a person worked randomly for the action after an uninterrupted time-period covered by a declaration, time-sheets are needed for the period of random work.

Example: *The person worked for the action exclusively from 15/02 to 31/05 and then worked again in the action some days in July and October and the full month of November. The declaration will cover the period*

from 15/02 to 31/05 and time records must be kept for the time the person worked for the action in July, October and November.

If a person worked under different regimes during the reporting period (exclusive and non-exclusive), the declaration may be used ONLY for a period of exclusive work. The other months must be recorded with time-sheets.

If there were several periods of exclusive work during one reporting period, the beneficiary may choose to use the declaration for the longest one (and use the monthly time-sheets for the others).

The declaration must be **dated** and **signed** by the person concerned AND the supervisor.

b) keep **time records**.

Best practice: If the person works exclusively for the action during a *full financial year*, it is strongly recommended that the beneficiary signs the 'declaration on exclusive work for the action' (— even if the person keeps time records). In this way, the declaration can serve as evidence that the person worked for the action all her/his annual productive hours.

For **persons who do NOT work exclusively for the action**, the beneficiaries must show the actual hours worked, with reliable **time records** (*i.e. time-sheets*) either on paper or in a computer-based time recording system.

Time records must be dated and signed at least monthly by the person working for the action and their supervisor.

If the time recording system is computer-based, the signatures may be electronic (i.e. linking the electronic identity data *(e.g. a password and user name)* to the electronic validation data, with a documented and secure process for managing user rights and an auditable log of all electronic transactions).

Time records should include, as a minimum:

- the title and number of the action, as specified in the grant agreement,
- the beneficiary's full name, as specified in the grant agreement,
- the full name, date and signature of the person working for the action,
- the number of hours worked for the action in the period covered by the time record,
- the supervisor's full name and signature,
- a reference to the action tasks of Annex 1, to which the person has contributed by the reported working hours.

Information included in time-sheets must match records of annual leave, sick leave, other leaves and work-related travel.

A template for time-sheets with these minimum requirements is available on Portal Reference Documents. (This template is not mandatory; beneficiaries may use their own model, provided that it fulfils the minimum conditions and it contains at least the information detailed above.)

If time records are not reliable, the European Parliament may exceptionally accept **alternative evidence** if it proves the number of hours worked on the action with a similar (or at least satisfactory) level of assurance (assessed against generally-accepted audit standards).

⚠ The European Parliament has full discretion to accept or refuse the alternative evidence and there is no entitlement to it. Beneficiaries that rely on alternative evidence bear the **full risk** of refusal and rejection of costs by the European Parliament.

Examples of possible alternative evidence (non-exhaustive list): *travel documents proving participation in a project meeting (boarding pass, obliterated travel ticket, hotel invoice, etc.); agenda and minutes of the meeting; attendance lists; working papers; laboratory log books; professional/personal diaries; documents related to presentations; scientific publications; correspondence such as letters, notes, memos, emails; etc.*

The auditors will use the following three criteria to assess how credible the alternative evidence is:

- Clear identification of the person concerned,
- Clear link to the project under scrutiny,
- Possibility to quantify time spent on project-related tasks.
- Alternative evidence will only be accepted if these three criteria are met.

Example (acceptable alternative evidence):

A journalist submits the following email as alternative evidence: 'I hereby send you the articles of project XYZ that I have been working on for the last two weeks.'

- *Criterion 1 is met – the sender of the email is the person concerned*
- *Criterion 2 is met – the project is identified as XYZ*
- *Criterion 3 is met – the time is quantified: two weeks*

Example (not acceptable alternative evidence):

A beneficiary submits the following email as alternative evidence: 'I hereby send you the articles recently prepared by my team.'

- *Criterion 1 is not met – it is unclear who the person concerned is; the team members and their contributions are unknown*
- *Criterion 2 is not met: the project name is not mentioned*
- *Criterion 3 is not met – the time is not quantified*

7. Records of third parties

The beneficiaries must ensure that **affiliated entities** comply with the same obligations in terms of keeping appropriate and sufficient evidence.

Example: *Affilited entities that carry out work themselves must document all their costs in the same way the beneficiaries do. However, it is the beneficiary who must keep the original financial statements and the certificates on financial statements of the affiliated entities.*

The beneficiaries must also ensure that they keep appropriate and sufficient evidence related to **subcontractors**.

Examples: *The beneficiaries must keep evidence showing that subcontractors fulfilled their obligations in terms of the visibility of EU funding. Alternatively, they may ensure that the subcontractors keep this evidence.*

Specific case (records of affiliated entities):

Financial statements and certificates on the financial statements (CFS) — It is the beneficiary that must keep the originals of the financial statements and the certificates on the financial statements of the affiliated entities.

APPENDIX 2 — LIST OF RECORDS & SUPPORTING DOCUMENTS PER COST CATEGORY

Personnel costs

All staff categories

The total cost of the employee (comprising actual salary, statutory social security charges and other statutory costs included in the remuneration) and the amount allocated to the project.

Proof of regular salaries (salary grids) in your organisation.

Staff working exclusively on the project:

- Their existing contract with the beneficiary,
- Assignment letter, specifying their tasks, a reference to the project and the duration of their allocation to it,
- Declaration on exclusive work,
- Monthly salary slips,
- Proof of payment.

⚠ Such staff must be registered in the beneficiary's payroll and accounting system.

⚠ Timesheets are NOT required.

Staff allocated partly to the project:

- Their existing contract with the beneficiary,
- Timesheets (or equivalent time-recording system),
- Salary slips,
- Proof of payment,
- Calculation of the hourly/daily rate requested.

⚠ Such staff must be registered in the beneficiary's payroll and accounting system.

⚠ Timesheets are mandatory.

Natural persons with direct contract (non-permanent staff):

- Direct contract with the beneficiary with description of tasks, the duration of the contract, working time and remuneration,
- Timesheets (or equivalent time-recording system),
- Invoices stating tasks performed, date, number of hours/days worked and amount to be paid,
- Proof of payment.

⚠ The calculation of the eligible costs for such persons follows the same rules as for employees (i.e. hourly/daily or monthly rate, depending on part-time or exclusive work on the action — except if the grant agreement explicitly allows for calculation on the basis not of time spent, but deliverables). The hourly/daily rate must be calculated according to the rules in the grant agreement.

⚠ If the person does not work exclusively for the project, timesheets are mandatory.

Volunteers working for the project:

- Timesheets (or equivalent time-recording system),
- Calculation of the daily rate requested according to the unit cost set out in the call for proposals.

⚠ Timesheets or equivalent time-recording system is mandatory.

Travel & subsistence costs

Travel costs:

- Copies of tickets *(airplane, train, bus, etc.)*, including boarding passes when applicable,
- Copies of invoices for flight or rail tickets (if bought online, a confirmation email is acceptable, providing it states the price paid),
- Travel by car: reimbursement claim, explanation of the reimbursement calculation, copy of the internal reimbursement policy, if available (maximum of the equivalent first-class rail fare),
- Proof of payment,
- Attendance list signed by the participants (for meetings and conferences).

Subsistence costs:

- Expenses claim form indicating place, date and time — signed and dated by the employee and the organisation authorising the expenditure (employer),
- Proof of accommodation (hotel invoice),
- Copies of all receipts related to food and beverages, local transport and other expenses,
- Attendance list signed by the employees,
- Proof the employee was reimbursed for their claimed costs.

If per diems (*applying the beneficiary's usual policy*):

- Copy of the beneficiary's internal policy,
- Reimbursement claim,
- Attendance list signed by employees,
- Proof of reimbursement of the claimed costs to the employee.

Direct costs of subcontracting

- Invoice,
- Documentation of the procedure used to award contracts: copies of bids received, records related to the award process *(comparisons of individual bids, minutes of meetings, etc.),*
- Proof of payment,
- Subcontracting agreement.

⚠ The **subcontracting agreement** should include the following terms:

- goods/service to be provided and links with the project (*it is advisable to include a reference to the project*),
- start and end dates,
- price to be paid (*breakdown and description of the costs*),
- detailed description of the tasks/work schedule/completion phases,
- detailed description of the costs on which the price is based,
- payment arrangements *(one or more advance payments, staggered payments, etc.),*
- clauses/penalties for non-performance or late completion.

Equipment

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

⚠ Invoices related to the purchase of goods or equipment must bear the grant reference, date of purchase and delivery. Invoices for services must also specify the date(s) the services were provided.

Other goods & services

Invoice, stating the following:

- editing — type/name of the publication and number of pages/words,
- translations — title of the publication/document, translated languages (from-to) and number of pages/words,
- printing — type/title of the publication, number of pages and number of copies,
- conferences — detailed calculations of the relevant costs, e.g.:
- for *room rental* — number of participants, number of days/hours of the stay,
- for *interpreting services* — cost per interpreter per day, languages involved).

Procedure used to award contracts:

- Copies of price offers requested, including the description of the good or service to be provided,
- Copies of bids received,
- Records related to the award procedure *(comparisons of individual bids, minutes of meetings, etc.),*
- Proof of payment.

⚠ Invoices related to the purchase of goods or equipment must bear the grant reference, date of purchase and delivery. Invoices for services must also specify the date(s) the services were provided.

Indirect costs

No supporting documents are required (amount automatically calculated as flat-rate of the eligible direct costs).

APPENDIX 3 — MODEL OF CERTIFICATE ON THE FINANCIAL STATEMENT

Certificate on the financial statement (CFS)

To

[Beneficiary/affiliated entityaffiliated entities' full name address]

We, [**full name of the audit firm/organisation], established in [full address/city/country],**

represented for signature of this audit certificate by [name and function of an authorised

representative],

hereby certify

that:

1. We **have conducted an audit** relating to the costs declared in the financial statement of [name of beneficiary/affiliated entity] (the ['beneficiary'][`affiliated entity']), to which this audit certificate is attached and which is to be presented to the European Parliament under Grant Agreement No [insert number]—[insert acronym], covering costs for the sole reporting period.

2. We confirm that our audit was **carried out in accordance with generally accepted auditing standards** in compliance with ethical rules and on the basis of the provisions of the **Grant Agreement** and its Annexes.

3. The financial statement was examined and all necessary tests of [all][[X]%] of the supporting documentation and accounting records were carried out in order to obtain **reasonable assurance that**, in our opinion and on the basis of our audit:

total costs of EUR [insert number] ([insert amount in words]) are eligible, i.e.:

- actual (—for actual costs);
- determined in accordance with the [beneficiary's][affiliated entity's] accounting principles (— for actual costs);
- incurred during the period referred to in Article I.2 of the Grant Agreement;
- recorded in the [beneficiary's][affiliated entity's] accounts (at the date of this audit certificate);
- comply with the specific eligibility rules in Article II.19.2 of the Grant Agreement;
- do not contain costs that are ineligible under Article II.19.4 of the Grant Agreement, in particular:
    - costs relating to return on capital;
    - debt and debt service charges;
    - provisions for future losses or debts;
    - interest owed;
    - doubtful debts;
    - currency exchange losses;
    - bank costs charged by the [beneficiary's][affiliated entity's] bank for transfers from the European Parliament;
    - excessive or reckless expenditure;
    - deductible VAT;
    - VAT incurred by a public body acting as a public authority;
    - costs incurred during suspension of the implementation of the action;
    - in-kind contributions provided by third parties free of charge;
    - costs declared under other EU grants (including those awarded by a Member State and financed by the EU budget or awarded by bodiesother than the European Parliament for the purpose of implementing the EU

budget); in particular, indirect costs if the [beneficiary][affiliated entity] is already receiving an EU operating grant in the same period, unless it can demonstrate that the operating grant does not cover any costs of the action;
- costs incurred for permanent staff of a national administration, for activities that are part of its normal activities (i.e. not undertaken only because of the grant);
- costs incurred for staff or representatives of EU institutions, bodies or agencies;
- costs for activities that do/did not take place in one of the eligible countries specified in the call for proposals (unless approved by the European Parliament);

[are claimed according to the euro conversion rate referred to in Article I.4.6 of the Grant Agreement (— for actual costs);]

total receipts of EUR [insert number] ([insert amount in words]) have been declared under Article I.4.4 of the Grant Agreement and

the [beneficiary's][affiliated entityaffiliated entity] accounting procedures are in compliance with the accounting rules of the country in which it is established and permit direct reconciliation of the costs incurred for the implementation of the action covered by the EU grant with the overall statement of accounts relating to its overall activity.

[However, our audit opinion is **qualified** for:

- costs of EUR [**insert number**]

- receipts of EUR [**insert number**] which in our opinion do not comply with the applicable rules.]

4. We are qualified/authorised to deliver this audit certificate [(for additional information, see appendix to this certificate)].

5. The [beneficiary][affiliated entity] paid a price of EUR [insert number]) (including

VAT of EUR [insert number]) for this audit certificate. [OPTION 1: These costs are

eligible (i.e. incurred within 60 days of the end of the action) and included in the financial statement.][OPTION 2: These costs were not included in the financial statement.]

APPENDIX 4 — MODEL OF DISCLAIMER FOR ACTIONS COFINANCED BY THE EU

EN - Model of disclaimer in the field of communication actions co-financed by the European Parliament

"The action was co-financed by the European Union in the frame of the European Parliament's grant programme in the field of communication. The European Parliament was not involved in its preparation and is, in no case, responsible for or bound by the information or opinions expressed in the context of this action. In accordance with applicable law, the authors, interviewed people, publishers or programme broadcasters are solely responsible. The European Parliament can also not be held liable for direct or indirect damage that may result from the implementation of the action."

FR - Modèle de clause de non responsabilité dans le domaine des actions de communication cofinancées par le Parlement européen

"Le projet a été cofinancé par l'Union européenne dans le cadre du programme de subventions du Parlement européen dans le domaine de la communication. Le Parlement européen n'a pas été impliqué dans sa préparation et n'est d'aucune manière responsable de ou lié par l'information, des informations ou des points de vue exprimés dans le cadre du projet pour lequel uniquement les auteurs, les personnes interviewées, les éditeurs ou les diffuseurs du programme sont responsables conformément au droit applicable. Le Parlement européen ne peut pas non plus être tenu responsable des dommages, directs ou indirects, pouvant résulter de la réalisation du projet"

BG - Образец на клауза за непоемане на отговорност във връзка с комуникационни дейности, съфинансирани от Европейския парламент

„Проектът е съфинансиран от Европейския съюз в рамките на програмата за безвъзмездни средства, отпускани от Европейския парламент за дейности в областта на комуникацията. Европейският парламент не е участвал в неговата подготовка и по никакъв начин не е отговорен за или обвързан с информацията, данните или мненията, изразени в рамките на проекта, за които отговорност съгласно приложимото право носят единствено авторите, интервюираните лица, редакторите или разпространителите на програмата. Европейският парламент не може също така да поема отговорност за евентуални преки или непреки щети, нанесени при осъществяването на проекта.“

CS - Vzor doložky o vyloučení odpovědnosti v oblasti komunikačních akcí spolufinancovaných Evropským parlamentem

„Projekt byl spolufinancován Evropskou unií v rámci subvenčního programu Evropského parlamentu v oblasti komunikace. Evropský parlament se nepodílel na jeho přípravě a nenese žádnou odpovědnost za informaci, informace nebo stanoviska vyjádřená v rámci projektu, ani jimi není vázán, neboť za ně v souladu s příslušným právem odpovídají pouze autoři, oslovené osoby, vydavatelé nebo vysílatelé programu. Evropský parlament nemůže být činěn odpovědným ani za přímé nebo nepřímé škody, které mohou vzniknout při realizaci projektu.“

DA - Model til ansvarsfraskrivelsesklausul for kommunikationsforanstaltninger, der er medfinansieret af Europa-Parlamentet

"Projektet er blevet medfinansieret af Den Europæiske Union inden for rammerne af Europa-Parlamentets støtteordning på kommunikationsområdet. Europa-Parlamentet har

ikke været involveret i udarbejdelsen heraf og er på ingen måde ansvarligt for eller bundet af oplysninger eller synspunkter, der kommer til udtryk inden for rammerne af projektet. Ansvaret for projektet ligger udelukkende hos programmets forfattere, interviewede personer, redaktører og distributører i henhold til gældende lovgivning. Europa-Parlamentet kan heller ikke drages til ansvar for direkte eller indirekte skader, som gennemførelsen af projektet kan medføre."

DE - Musterklausel zum Haftungsausschluss für die vom Europäischen Parlament kofinanzierten Kommunikationsmaßnahmen

„Das Projekt wurde von der Europäischen Union im Rahmen eines Förderprogramms für Kommunikation des Europäischen Parlaments kofinanziert. Das Europäische Parlament war nicht an der Vorbereitung beteiligt, übernimmt keinerlei Verantwortung für die im Rahmen des Projekts veröffentlichten Informationen oder zum Ausdruck gebrachten Ansichten und ist nicht daran gebunden; für das Projekt haften ausschließlich die Autoren, die interviewten Personen sowie die an der Veröffentlichung des Programms beteiligten Verleger und Sendeanstalten gemäß geltendem Recht. Auch kann das Europäische Parlament nicht für direkte oder indirekte Schäden haftbar gemacht werden, die möglicherweise durch die Durchführung des Projekts entstehen.“

EL - Υπόδειγμα ρήτρας αποποίηση ευθύνης στον τομέα των επικοινωνιακών δραστηριοτήτων που συγχρηματοδοτεί το Ευρωπαϊκό Κοινοβούλιο

"Το πρόγραμμα συγχρηματοδοτήθηκε από την Ευρωπαϊκή Ένωση στο πλαίσιο του προγράμματος επιχορηγήσεων του Ευρωπαϊκού Κοινοβουλίου στον τομέα της επικοινωνίας. Το Ευρωπαϊκό Κοινοβούλιο δεν συμμετείχε στην προετοιμασία του και δεν φέρει καμία ευθύνη, ούτε και συνδέεται με κάποιο τρόπο με τις πληροφορίες ή τις απόψεις που διατυπώνονται στο πλαίσιο του προγράμματος, για το οποίο οι μόνοι υπεύθυνοι είναι οι συντάκτες, οι ερωτηθέντες, οι εκδότες ή οι φορείς αναμετάδοσης του προγράμματος, σύμφωνα με το ισχύον δίκαιο. Το Ευρωπαϊκό Κοινοβούλιο δεν φέρει επίσης καμία ευθύνη για τυχόν βλάβες, άμεσες ή έμμεσες, που ενδέχεται να προκύψουν από την υλοποίηση του προγράμματος".

ES - Modelo de cláusula de exención de responsabilidad en el ámbito de las acciones de comunicación cofinanciadas por el Parlamento Europeo

«El proyecto ha sido cofinanciado por la Unión Europea en el marco del programa de subvenciones del Parlamento Europeo en el ámbito de la comunicación. El Parlamento Europeo no ha participado en su elaboración y no asume ninguna responsabilidad ni se considera vinculado por la información, datos o puntos de vista expresados en el marco del proyecto, del que son únicos responsables, con arreglo al Derecho aplicable, los autores, los entrevistados, los editores o los divulgadores del programa. Tampoco cabe imputar al Parlamento Europeo responsabilidad alguna por los perjuicios, ya sean directos o indirectos, que puedan derivarse de la realización del proyecto.»

ET - Euroopa Parlamendi kaasrahastatavate kommunikatsioonimeetmete puhul kasutatav vastutuse välistamise näidisklausel

„Käesolevat projekti kaasrahastas Euroopa Parlamendi kommunikatsiooni toetamise programmi raames Euroopa Liit. Euroopa Parlament ei osalenud projekti ettevalmistamisel ning esitatud teave, andmed ja seisukohad ei ole parlamendi jaoks siduvad. Nende eest ei vastuta parlament, vaid ainult projekti autorid, intervjueeritud isikud, toimetajad või levitajad (vastavalt kohaldatavatele eeskirjadele). Euroopa Parlament ei vastuta projekti elluviimise tagajärjel tekkinud võimaliku otsese või kaudse kahju eest.”

FI - Vastuuvapauslausekemalli Euroopan parlamentin yhteisrahoittamia viestintätoimia varten

Euroopan unioni on osallistunut hankkeen rahoitukseen Euroopan parlamentin viestintäalan tukiohjelmasta. Euroopan parlamentti ei ole ollut mukana hankkeen valmistelussa. Se ei ole millään tavoin vastuussa hankkeen yhteydessä ilmoitetuista tiedoista tai ilmaissuista kannoista eikä mitenkään sidoksissa niihin. Sovellettavan lainsäädännön mukaisesti näistä tiedoista ja kannoista vastaavat yksinomaan laatijat, haastatellut henkilöt, editoijat ja ohjelmien jakelukanavat. Euroopan parlamenttia ei voida myöskään pitää vastuullisena hankkeiden toteutuksesta johtuvista välittömistä tai välillisistä vahingoista.

HR - Primjer klauzule o odricanju odgovornosti u području komunikacijskih aktivnosti koje je sufinancirao Europski parlament

„Projekt je sufinancirao Europski parlament u okviru programa subvencija Europskog parlamenta u području komunikacije. Europski parlament nije sudjelovao u njegovom pripremanju te ni na koji način nije odgovoran ili obvezan informacijom, informacijama ili gledištima izraženima u okviru projekta za koji su odgovorni isključivo autori, intervjuirane osobe, izdavači i osobe zadužene za predstavljanje programa javnosti u skladu s primjenjivim zakonom. Europski parlament se također ne može smatrati odgovornim za neposrednu ili posrednu štetu do koje može doći u okviru ostvarenja projekta.”

HU - Minta az Európai Parlament által társfinanszírozott kommunikációs fellépések esetében használható, felelősséget kizáró nyilatkozatra

„A projekt az Európai Unió társfinanszírozásával, az Európai Parlament kommunikáció területére vonatkozó támogatási programja keretében valósult meg. Előkészítésében az Európai Parlament nem vett részt, és semmilyen felelősséget vagy kötelezettséget nem vállal a projekt keretében nyilvánosságra hozott információkért és álláspontokért, amelyekért kizárólag a szerzők, a megkérdezett személyek, a program szerkesztői és terjesztői felelősek az alkalmazandó jognak megfelelően. Az Európai Parlament nem felel a projekt megvalósításából esetlegesen származó közvetlen vagy közvetett károkért sem.”

IT - Modello di clausola di esclusione della responsabilità nell'ambito delle azioni di comunicazione cofinanziate dal Parlamento europeo

"Il progetto è stato cofinanziato dall'Unione europea nel quadro del programma di sovvenzioni del Parlamento europeo nell'ambito della comunicazione. Il Parlamento europeo non ha partecipato alla sua preparazione e non è in alcun modo responsabile delle informazioni o dei punti di vista espressi nel quadro del progetto, né si considera da essi vincolato. Gli autori, le persone intervistate, gli editori o i distributori del programma ne sono gli unici responsabili, conformemente al diritto applicabile. Inoltre il Parlamento europeo non può essere ritenuto responsabile di eventuali danni diretti o indiretti derivanti dalla realizzazione del progetto."

LT - Atsakomybės netaikymo sąlygos pavyzdys komunikacijos projektams, kuriuos bendrai finansuoja Europos Parlamentas

„Projektą bendrai finansavo Europos Sąjunga vykdant Europos Parlamento dotacijų programą komunikacijos srityje. Europos Parlamentas nedalyvavo rengiant projektą ir nėra atsakingas už projekte pateikiamą informaciją ar nuomones ir nėra su jomis susaistytas. Už minėtą informaciją ir nuomones vadovaujantis taikytinais teisės aktais atsakingi tik autoriai, kalbinti asmenys, redaktoriai arba programos transliuotojai. Europos Parlamentas taip pat nėra atsakingas už bet kokią tiesioginę ar netiesioginę žalą, galinčią kilti dėl projekto įgyvendinimo.“

LV - Atrunas paraugs attiecībā uz atbildību Eiropas Parlamenta līdzfinansēto komunikācijas pasākumu jomā

„Projektu līdzfinansēja Eiropas Savienība, izmantojot Eiropas Parlamenta dotāciju programmu komunikācijas jomā. Eiropas Parlaments netika iesaistīts tā sagatavošanā, un jebkāda informācija vai viedokļi, kas pausti saistībā ar šo projektu, tam neuzliek nekādu atbildību vai saistības; par projektu ir atbildīgi tikai programmas autori, intervējamās personas, redaktori vai izplatītāji saskaņā ar piemērojamiem tiesību aktiem. Eiropas Parlaments arī neuzņemas atbildību par tiešu vai netiešu kaitējumu, kas var rasties, īstenojot šo projektu."

MT - Mudell ta' dikjarazzjoni ta' ċaħda ta' responsabbiltà għal proġetti ta' komunikazzjoni kofinanzjati mill-Parlament Ewropew

"Il-proġett ġie kofinanzjat mill-Unjoni Ewropea fil-qafas tal-iskema ta' sussidji tal-Parlament Ewropew fil-qasam tal-komunikazzjoni. Il-Parlament Ewropew ma kienx involut fit-tħejjija tiegħu u bl-ebda mod mhu responsabbli jew m'għandu x'jaqsam mal-informazzjoni jew il-fehmiet espressi fih. Il-proġett huma responsabbli biss għalih l-awturi, il-persuni intervistati, l-edituri jew ix-xandara tal-programm b'konformità mal-liġi applikabbli. Il-Parlament Ewropew ma jistax jinżamm responsabbli għad-danni diretti jew indiretti li jistgħu jirriżultaw mit-twettiq ta' dan il-proġett."

NL - Model van een verklaring van afwijzing van aansprakelijkheid op het gebied van communicatieacties die door het Europees Parlement worden medegefinancierd

"Het action is door de Europese Unie medegefinancierd in het kader van het subsidieprogramma van het Europees Parlement op het gebied van communicatie. Het Europees Parlement was niet betrokken bij de voorbereiding van het action en is op geen enkele wijze verantwoordelijk voor of gebonden door de in het kader van het action bekendgemaakte informatie of standpunten. De verantwoordelijkheid voor deze informatie en deze standpunten berust, overeenkomstig het toepasselijke recht, uitsluitend bij de opstellers, geïnterviewden, samenstellers of verspreiders van het programma. Het Europees Parlement kan evenmin aansprakelijk worden gesteld voor directe of indirecte schade die uit de verwezenlijking van het action kan voortvloeien".

PL - Wzór klauzuli wyłączenia odpowiedzialności w dziedzinie działań komunikacyjnych współfinansowanych przez Parlament Europejski

„Projekt współfinansowany przez Unię Europejską w ramach programu dotacji Parlamentu Europejskiego w dziedzinie komunikacji. Parlament Europejski nie uczestniczył w przygotowaniu materiałów; podane informacje nie są dla niego wiążące i nie ponosi on żadnej odpowiedzialności za informacje i stanowiska wyrażone w ramach projektu, za które zgodnie z mającymi zastosowanie przepisami odpowiedzialni są wyłącznie autorzy, osoby udzielające wywiadów, wydawcy lub nadawcy programu. Parlament Europejski nie może być również pociągany do odpowiedzialności za pośrednie lub bezpośrednie szkody mogące wynikać z realizacji projektu".

PT - Modelo de cláusula de não-responsabilidade no domínio das ações de comunicação cofinanciadas pelo Parlamento Europeu

«O projeto foi cofinanciado pela União Europeia no âmbito do programa de subvenções do Parlamento Europeu no domínio da comunicação. O Parlamento Europeu não foi associado à sua preparação e não é de modo algum responsável pelos dados, informações ou pontos de vista expressos no contexto do projeto, nem está por eles vinculado, cabendo a responsabilidade dos mesmos, nos termos do direito aplicável,

unicamente aos autores, às pessoas entrevistadas, aos editores ou aos difusores do programa. O Parlamento Europeu não pode, além disso, ser considerado responsável pelos prejuízos, diretos ou indiretos, que a realização do projeto possa causar».

RO - Model de clauză de declinare a responsabilității în domeniul acțiunilor de comunicare cofinanțate de Parlamentul European

„Proiectul a fost cofinanțat de Uniunea Europeană în cadrul programului de subvenții al Parlamentului European în domeniul comunicării. Parlamentul European nu a fost implicat în pregătirea proiectului și nu este responsabil în nicio măsură de informațiile sau punctele de vedere exprimate în cadrul proiectului, iar acestea nu-i impun nicio obligație; responsabilitatea aparține exclusiv autorilor, persoanelor intervievate, editorilor sau difuzorilor programului, în conformitate cu legislația aplicabilă. Parlamentul European nu poate fi considerat responsabil nici pentru daunele, directe sau indirecte, care pot rezulta în urma realizării proiectului.”

SK - Vzor doložky o odmietnutí zodpovednosti v oblasti komunikačných činností, ktoré spolufinancuje Európsky parlament

„Tento projekt bol spolufinancovaný Európskou úniou v rámci grantového programu Európskeho parlamentu v oblasti komunikácie. Európsky parlament sa nepodieľal na jeho príprave a za údaje, informácie alebo názory uvedené v rámci tohto projektu, za ktorý nesú zodpovednosť výhradne autori, oslovené osoby, editori alebo vysielatelia tohto programu v súlade s príslušným právom, nie je žiadnym spôsobom zodpovedný ani nimi viazaný. Európsky parlament nemôže taktiež niesť zodpovednosť za priame alebo nepriame škody, ktoré by mohli vyplynúť z realizácie tohto projektu."

SL - Vzorec izjave o omejitvi odgovornosti na področju dejavnosti obveščanja, ki jih sofinancira Evropski parlament

„Projekt je sofinancirala Evropska unija v okviru subvencijskega programa Evropskega parlamenta za dejavnosti obveščanja. Evropski parlament ni bil vključen v pripravo projekta in ne odgovarja za informacije in stališča, podana v okviru projekta, niti ga ta ne zavezujejo. Za projekt so v skladu z veljavno zakonodajo odgovorni zgolj avtorji, intervjuvanci in uredniki programa ter tisti, ki ga oddajajo. Parlament tudi ne odgovarja za neposredno ali posredno škodo, ki bi nastala zaradi izvedbe projekta.“

SV - Modell för ansvarsfriskrivning inom området för kommunikationsåtgärder som samfinansieras av Europaparlamentet

”Projektet har samfinansierats av Europeiska unionen inom ramen för Europaparlamentets subventionsprogram inom området för kommunikation. Europaparlamentet har inte deltagit i förberedelserna av projektet och är inte på något sätt ansvarigt för eller bundet av den information eller de åsikter som uttrycks inom ramen för projektet. Endast programmets upphovsmän och utgivare, de personer som intervjuas i programmet samt de som sänder programmet är ansvariga för projektet i enlighet med tillämplig lagstiftning. Europaparlamentet kan inte heller hållas ansvarigt för de direkta eller indirekta skador som kan följa av projektets genomförande.”