1 4 SEP. 2010
Brussels,
JUST/A/4 AB/ls D(2010) ℵℒℂ𝒮 588219

Institut for Menneskerettigheder
Strandgade 56
DK-1401 COPENHAGEN

E-mail: ████)humanrights.dk

Subject: **Fundamental Rights and Citizenship Programme –
Call for proposals 2009-20110 "specific transnational projects"**

Reference: Your proposal Nr JLS/2009-2010/FRAC/AG/4000001279

Dear ██████

Following the evaluation of eligible proposals submitted under the 2009-2010 Fundamental Rights and Citizenship call for proposals for action grants, we are pleased to inform you that your project *"Fight against Homophobia in Schools"* has been selected for co-funding by the European Commission.

The Commission will prepare an agreement to be concluded with your organisation. Before sending you the grant agreement for signature, we will carry out a review of your provisional budget and will shortly be contacting you if we have any comments or if there are any items which require clarification or amendment. We would also kindly ask you to inform us if any changes have occurred since the submission of your grant application. The modifications may not lead to any increase in the amount of the grant, the percentage of the co-financing or change the activities detailed in your proposal. Please also confirm the intended starting date of the project.

We also require you to provide us with Legal Entity Forms for your partners (co-beneficiaries) as well as supporting documents showing the registration number of the organisation and, if necessary, an extract from the VAT register. You can find model forms on the website http://ec.europa.eu/budget/info_contract/legal_entities_en.htm. Please send the documents to the FRC mailbox (JUST-FRC-PROGRAMME@ec.europa.eu), indicating the reference number of your proposal.

You will find on the Fundamental Rights and Citizenship Website on Europa (http://ec.europa.eu/justice_home/funding/rights/funding_rights_en.htm) a template of the mandate which has to be signed by each of your co-beneficiaries. You should download this form and send it to your partner organisations to complete and sign as soon as possible as these will have to be returned with the signed grant agreement.

Please inform us by e-mail to JUST-FRC-PROGRAMME@ec.europa.eu within 5 working days whether you intend to accept the grant and carry out the envisaged project.If we do not hear from you by this deadline, we will conclude that you no longer intend to carry out the project.

Once you have accepted, please provide us with the following information and documents within 2 weeks at the latest:

- if **any changes** have occurred since the submission of your grant application

- the intended **starting date** of the project

- **Legal Entity Forms** for your partners (co-beneficiaries) as well as supporting documents showing the registration number of the organisation and, if necessary, an extract from the VAT register

- confirmation that you have sent the **mandates** to your co-beneficiaries

I would like to take this opportunity to congratulate you on the success of your application and look forward to a successful collaboration.

Yours sincerely,

Alain BRUN

Fundamental Rights and Citizenship Programme

I. BUDGET REVIEW – 1279 – DANISH INSTUTE FOR HUMAN RIGHTS

A.	Staff costs	Please note that civil servants' salary costs may be funded only to the extent that they relate to the cost of project implementation activities that the public organisation would not have carried out had the project concerned not been undertaken. The staff in question must be specifically seconded to the project and they must represent an additional cost with respect to existing permanent staff. Please confirm if any of the staff members listed fall under this category.
B.	Travel costs and subsistence allowances	As indicated in the guide to applicants, subsistence costs should be calculated in accordance with the organisation's internal rules, which may be on an actual cost or daily allowance basis.
C.	Equipment	The purchase cost of equipment (new or second-hand) is eligible, provided that it is written off in accordance with the national tax and accounting rules applicable and therefore only the portion of the equipment's depreciation corresponding to the duration of the activity and the rate of actual use for the purposes of the activity may be taken into account by the Commission. Please confirm if the amounts indicated are depreciated or full cost.
D.	Consumables	
E.	Other direct costs	Please confirm that for the sub-contracted items, competitive tenders from potential contractors will be sought and that the contract will be awarded to the bid offering the best value for money.
F.	Overheads	
I.	Income	

<u>Other Comments</u>:

Please clarify the situation regarding ILGA Europe and COWI. Are they to be considered as co-beneficiaries in the project or as subcontractors?

EUROPEAN COMMISSION
DIRECTORATE-GENERAL JUSTICE

Directorate A : Civil justice
The Acting Director

Brussels, 1 2 NOV. 2010 ·
JUST.A4/AB/ls D(2010)

■■■■■■■■
Institut for Menneskerettigheder
Strandgade 56
DK-1401 Copenhagen

BY REGISTERED MAIL

Subject: **Your Grant agreement JUST/2009/FRAC/AG/1279 - 30-CE-0377089/00-21**

Dear ■■■■■■

Please find herewith two originals of the grant agreement related to your above-mentioned project, duly initialled, signed and dated by the Commission's authorised representative.

You should now have these two originals, including all the annexes signed and initialled on each page by your legal representative[1], after which you must return **as soon as possible** **one copy of this grant agreement, dated and signed** by **courier or registered mail**, accompanied by **all signed mandates** to the following address:

> European Commission
> Unit JUSTICE .A.4
> MO59, 02/13
> B-1049 Brussels

Please note the following:

- In view of the starting date of your action, it is imperative that the grant agreement is signed before 1 December 2010.

Please also note that:

- Article I.11.1 of the attached agreement contains a declaration of the co-ordinator that he/she has received the required mandates of the co-beneficiaries. Annex III to the agreement contains a template of such mandates conferring powers of attorney from the co-beneficiaries to the co-ordinator. These documents must be signed by each of the co-beneficiaries and yourself and should be returned with the grant agreement or at the latest within the delay indicated in Article I.11.1.

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[1] If the grant agreement is not signed by the person whose name appears in the grant agreement as the designated, legally authorised representative for signature, please inform the Commission immediately, communicating the full name and quality of the person authorised to represent your organisation for the purpose of signature of the present grant agreement.
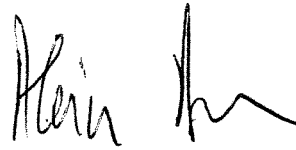
- Article I.11.1 of the attached agreement contains a declaration of the co-ordinator that he/she has received the required mandates of the co-beneficiaries. Annex III to the agreement contains a template of such mandates conferring powers of attorney from the co-beneficiaries to the co-ordinator. These documents must be signed by each of the co-beneficiaries and yourself and should be returned with the grant agreement or at the latest within the delay indicated in Article I.11.1.

For any questions you may have concerning your project and its implementation, please do not hesitate to contact the FRC team at JUST-FRC-Programme@ec.europa.eu.

Yours sincerely,

Alain BRUN

Enclosures: Two copies of the grant agreement with annexes

GRANT AGREEMENT for an ACTION

AGREEMENT NUMBER – JUST/2009/FRAC/AG/1279 - 30-CE-0377089/00-21

The European Union ("the Union"), represented by the European Commission (hereinafter referred to as "the Commission"), itself represented for the purposes of signature of this agreement by **Mr Alain Brun, Acting Director DG JUST/A**

of the one part,

and

Danish Center for International Studies and Human Rights
Strandgade 56
DK-1400 Copenhagen

hereinafter called "the co-ordinator", represented for the purposes of signature of the agreement by

and the following "co-beneficiaries":

- **LGBT Denmark, established in Denmark**

- **GLEN – Gay and Lesbian Equality Network, established in Ireland**

- **MOZAIKA, established in Latvia**

- **Campaign against Homophobia, established in Poland**

- **ILGA-Portugal, established in Portugal**

- **FELGBT, established in Spain**

- **RFSL, established in Sweden**

- **ILGA-Europe, established in Belgium**

- **ACCEPT, established in Romania**

- **Bilitis Resource Center Foundation, established in Bulgaria**

Who have conferred powers of attorney for the purposes of the signature of the agreement to the representative of the co-ordinator in the terms set out in Annex III,

collectively "the beneficiaries", and each individually identified as "beneficiary" for purposes of this agreement where a provision applies without distinction to the co-ordinator or a co-beneficiary

of the other part,

HAVE AGREED

the **Special Conditions, General Conditions** and **Annexes** below:

Annex I   Description of the action

Annex II   Estimated budget of the action (comprising a consolidated version together with a breakdown of costs and receipts between each beneficiary)

Annex III   Mandates conferring powers of attorney from the co-beneficiaries to the co-ordinator.

which form an integral part of this agreement ("the agreement").

The terms set out in the Special Conditions shall take precedence over those in the other parts of the agreement.

The terms of the General Conditions shall take precedence over those in the Annexes.

The terms of this agreement shall take precedence over the terms set out in the call for proposals or any other Commission document related to the call for proposals or project implementation. Nevertheless, the latter documents shall be used for supplementary purposes.

I – SPECIAL CONDITIONS

ARTICLE I.1 – PURPOSE OF THE GRANT

I.1.1   The Commission has decided to award a grant, under the terms and conditions set out in the Special Conditions, the General Conditions and the Annexes to the agreement, which the beneficiaries hereby declare that they have taken note of and accept, for the action entitled **"Fight against Homophobia in Schools"** ("the action").

I.1.2   The beneficiaries accept the grant and undertake to do everything in their power to carry out the action as described in Annex I, acting on their own responsibility.

ARTICLE I.2 – DURATION

I.2.1   The agreement shall enter into force on the date on which the last party signs.

I.2.2   The action shall run for **24 months** from **1 December 2010** ("the starting date of the action").

ARTICLE I.3 – ROLE OF THE BENEFICIARIES

I.3.1   The coordinator shall:

a) have full responsibility for ensuring that the action is implemented in accordance with the agreement;

b) be the intermediary for all communication between the co-beneficiaries and the Commission in accordance with Article I.8. Any claims that the Commission might have in respect of the agreement shall be addressed to, and answered by, the co-ordinator, save where specifically stated otherwise in the agreement;

c) be responsible for supplying all documents and information to the Commission which may be required under the agreement, in particular in relation to the requests for payment. The co-ordinator shall not delegate any part of this task to the co-beneficiaries or to any other party. Where information from the co-beneficiaries is required, the co-ordinator shall be responsible for obtaining and verifying this information and for passing it on to the Commission;

d) inform the co-beneficiaries of any event of which the co-ordinator is aware that is liable to substantially affect the implementation of the action;

e) inform the Commission of transfers between headings of eligible costs, as provided in Article I.4.4;

f) make the appropriate arrangements for providing the financial guarantee or the joint guarantee of the beneficiaries participating in the action, when requested, under the provisions of Article I.5;

g) establish the payment requests on behalf of the beneficiaries, detailing the exact share and amount assigned to each beneficiary, in accordance with the agreement, the estimated eligible costs as foreseen in Annex II, and the actual costs incurred. All payments by the Commission are made to the bank account(s) referred to in paragraph 1 of Article I.7;

h) where designated the sole recipient of payments on behalf of all of the beneficiaries, ensure that all the appropriate payments are made to the co-beneficiaries without unjustified delay in accordance with paragraph 3 of Article I.7 and shall inform the Commission of the distribution of the Union financial contribution between the co-beneficiaries and of the date of transfer;

i) be responsible, in the event of audits, checks or evaluations, as described in Articles II.20 and II.6, for providing all the necessary documents, including the accounts of the co-beneficiaries, the original accounting documents and signed copies of sub-contracts, if any have been concluded by the beneficiaries in accordance with Article II.9.

I.3.2   The co-beneficiaries shall:

a) agree upon appropriate arrangements between themselves for the proper performance of the action;

b) forward to the co-ordinator the data needed to draw up the reports, financial statements and other documents provided for in the agreement including its Annexes;

c) ensure that all information to be provided to the Commission is sent via the co-ordinator, save where the agreement specifically stipulates otherwise;

d) inform the co-ordinator immediately of any event liable to substantially affect or delay the implementation of the action of which they are aware;

e) inform the co-ordinator of transfers between headings of eligible costs, as provided in Article I.4.4;

f) provide the co-ordinator with all the necessary documents in the event of audits, checks of evaluations, as described in Articles II.20 and II.6.

ARTICLE I.4 – BREAKDOWN OF COSTS – FINANCING THE ACTION

I.4.1   The total cost of the action is estimated at **EUR 1.244.775,16**, as shown in the estimated budget in Annex II. The estimated budget shall give a detailed breakdown of the costs that are eligible for Union funding under the terms of Article II.14, of any other costs that the action may entail, and of all receipts, so that receipts and costs balance.

The estimated budget in Annex II shall include a table indicating the breakdown of estimated eligible costs and receipts between each beneficiary. The table shall be agreed collectively by the beneficiaries and shall be deemed to form an integral part of the estimated budget of the agreement.

I.4.2   The total eligible costs of the action for which the Commission grant is awarded are estimated at **EUR 1.244.775,16**, as shown in the estimated budget in Annex II.

Indirect costs are eligible for flat-rate funding of **6,96 %** of the total direct costs eligible, subject to the conditions laid down in Article II.14.3.

I.4.3   The Commission shall contribute a maximum of **EUR 994.775,16**, equivalent to **79,92 %** of the estimated total eligible costs indicated in paragraph 2. The final amount of the grant shall be determined as specified in Article II.17, without prejudice to Article II.19.

The Union grant may not finance the entire costs of the action. The amounts and sources of co-financing other than from Union funds shall be set out in the estimated budget referred to in paragraph 1

I.4.4   By way of derogation from Article II.13, the co-ordinator may, in agreement with the co-beneficiaries, when carrying out the action, adjust the estimated budget by transfers between headings of eligible costs, provided that this adjustment of expenditure does not affect implementation of the action and the transfer between headings does not exceed 10% of the amount of each heading of estimated eligible costs for which the transfer is intended, and without exceeding the total eligible costs indicated in paragraph 2. The co-ordinator shall inform the Commission in writing.

ARTICLE I.5 – PAYMENT ARRANGEMENTS

I.5.1 Pre-financing:

Within 45 days of the signature of the grant agreement by the last party and the date on which the Commission receives the last mandate, as specified in Article I.11.1, a pre-financing payment of **EUR 696.342,61** shall be made to the co-ordinator, representing **70%** of the amount specified in Article I.4.3.

I.5.2 Payment of the balance

The request for payment of the balance shall be accompanied by the final technical implementation report and financial statement, including a consolidated statement and a breakdown between each beneficiary, specified in Article II.15.4

The Commission shall have 90 days to approve or reject the report and to pay the balance in accordance with Article II.17, or to request additional supporting documents or information under the procedure laid down in Article II.15.4. The beneficiary shall have 30 days in which to submit additional information or a new report.

The Commission may suspend the period for payment in accordance with the procedure in Article II.16.2.

ARTICLE I.6 – SUBMISSION OF REPORTS AND OTHER DOCUMENTS

The progress reports on the action's implementation, technical implementation reports, financial statements and other documents must be submitted by the co-ordinator in one (1) copy in English on the following dates:

-    a progress report shall be submitted within **12** months of the starting date of the action;

-    a final technical implementation report and a financial statement, including a consolidated statement and a breakdown between each beneficiary (using a template provided by the Commission), as specified in Article II.15.4, shall be submitted within two months following the closing date of the action, as specified in Article I.2.2.

ARTICLE I.7 – BANK ACCOUNT

I.7.1 All payments shall be made to the co-ordinator's bank account or sub-account denominated in euro, as indicated below:

Name of bank: ████████████
Address of branch:█████████████████████████
Precise denomination of the account holder: ████████████████████
Full account number (including bank codes)████████████████
IBAN account code:███████████████

I.7.2. This account or sub-account must identify the payments made by the Commission. Moreover, the funds paid to this account or sub-account shall yield interest or equivalent benefits under the law of the State on whose territory the account or sub-account is opened. Such interest or benefits shall, if they are generated by the share of pre-financing not transferred to the co-beneficiaries at the end of the deadline set out Article I.7.3, be

deducted from the payment of the balance or recovered by the Commission as specified in Article II.16.4.

I.7.3. Within 45 days of the day on which the bank account under I.7.1 has been credited, the co-ordinator shall transfer to each co-beneficiary the amounts corresponding to their participation in the action in accordance with their pro rata share of the estimated costs as defined in the breakdown in Annex II when pre-financing payments are made, and their share of validated costs actually incurred when other payments are made.

ARTICLE I.8 – GENERAL ADMINISTRATIVE PROVISIONS

I.8.1. Any communication in connection with the agreement shall be in writing, indicating the number of the agreement, and shall be sent to the following addresses:

For the Commission:

Directorate-General Justice
DG JUST/A4
For the attention of Mrs Lina Papamichalopoulou
Head of Unit
MO59, 02/13
B-1049 BRUSSELS

E-mail address: JUST-FRC-Programme@ec.europa.eu

I.8.2 Ordinary mail shall be considered to have been received by the Commission on the date on which it is formally registered by the Commission unit responsible referred to above.

I.8.3 Any communication from the Commission to the co-ordinator and/or co-beneficiaries and vice versa shall be in writing and shall be made via the co-ordinator, save where specifically indicated otherwise in the agreement. It shall indicate the number of the agreement and shall be sent to the following address:

Department Co-ordinator
Communication and Education Department
Danish Institute for Human Rights
Strandgade 56
DK-1401 Copenhagen K

E-mail: ███@humanrights.dk

ARTICLE I.9 – LAW APPLICABLE AND COMPETENT COURT

The grant is governed by the terms of the agreement, the Union law applicable and, on a subsidiary basis, by the law of Belgium relating to grants.

The beneficiaries may bring legal proceedings regarding decisions by the Commission concerning the application of the provisions of the agreement and the arrangements for implementing it before the General Court of the European Union and, in the event of appeal, the Court of Justice.

ARTICLE I.10 – DATA PROTECTION

All personal data contained in the agreement, including its execution, or related to it shall be processed in accordance with Regulation (EC) No 45/2001 of the European Parliament and of the Council on the protection of individuals with regard to the processing of personal data by the Union institutions and bodies and on the free movement of such data. Such data shall be processed solely in connection with the implementation and follow-up of the agreement by data protection Officer in Directorate-General Justice without prejudice to the possibility of passing the data to the bodies responsible for inspection and audit in accordance with Union legislation.

Beneficiaries may, on written request, gain access to their personal data and correct any information that is inaccurate or incomplete. They should address any questions regarding the processing of their personal data to data protection Officer in Directorate-General Justice, Freedom and Security. Beneficiaries may lodge a complaint against the processing of their personal data with the European Data Protection Supervisor at any time.

ARTICLE I.11 – OTHER SPECIAL CONDITIONS

The following special conditions apply to this agreement:

I.11.1. The co-ordinator declares to be in possession of the mandates signed by each of the co-beneficiaries at the time of signature of the present grant agreement. The mandates must be submitted to the Commission by the co-ordinator not later than 30 days after the agreement enters into force, as specified in Article I.2.1. The Commission reserves the right to terminate the agreement if one or more mandates are not submitted by the indicated deadline. The termination shall take effect from the day following the date of the notification of the Commission's decision to terminate the agreement.

I.11.2. The co-ordinator shall submit the payment requests, including the underlying financial statements, in euro. By way of derogation from Article II.16.1, any conversion of actual costs into euro shall be made by the co-ordinator at the monthly accounting rate established by the Commission and published on its website http://ec.europa.eu/budget/inforeuro/index.cfm applicable on the day when costs were incurred by the co-ordinator and/or by the co-beneficiaries.

I.11.3 The co-ordinator shall notify to the Commission any planned changes of staff responsible for the implementation of the action. This notification shall indicate the impact on the estimated budget and shall be sent within the deadline laid down in Article II.13.3.

Unless the Commission notifies its objection within two months from the date of the notification, the replacement of staff is deemed to be agreed by the Commission.

II - GENERAL CONDITIONS

PART A - LEGAL AND ADMINISTRATIVE PROVISIONS

ARTICLE II.1 - LIABILITY

II.1.1   The beneficiaries shall be responsible for complying with any legal obligations incumbent on them.

II.1.2   The Commission shall not, in any circumstances or on any grounds, be held liable in the event of a claim under the agreement relating to any damage caused during the action's execution. Consequently, the Commission will not entertain any request for indemnity or reimbursement accompanying any such claim.

II.1.3   Except in cases of *force majeure*, the beneficiaries shall make good any damage sustained by the Commission as a result of the execution or faulty execution of the action.

II.1.4   The beneficiaries shall bear sole liability vis-à-vis third parties, including for damage of any kind sustained by them while the action is being carried out.

ARTICLE II.2 - CONFLICT OF INTERESTS

II.2.1   The beneficiaries undertake to take all the necessary measures to prevent any risk of conflict of interests which could affect the impartial and objective performance of the agreement. Such conflict of interests could arise in particular as a result of economic interest, political or national affinity, family or emotional reasons, or any other shared interest.

II.2.2   Any situation constituting or likely to lead to a conflict of interests during the performance of the agreement must be brought to the attention of the Commission, in writing, without delay. The beneficiaries shall undertake to take whatever steps are necessary to rectify this situation at once.

II.2.3   The Commission reserves the right to check that the measures taken are appropriate and may demand that the beneficiaries take additional measures, if necessary, within a certain time.

ARTICLE II.3 - OWNERSHIP/USE OF THE RESULTS

II.3.1   Unless stipulated otherwise in the agreement, ownership of the results of the action, including industrial and intellectual property rights, and of the reports and other documents relating to it, shall be vested in the beneficiaries.

II.3.2·   Without prejudice to paragraph 1, the beneficiaries grant the Commission the right to make free use of the results of the action as it deems fit, provided it does not thereby breach its confidentiality obligations or existing industrial and intellectual property rights.

ARTICLE II.4 – CONFIDENTIALITY

The Commission and the beneficiaries undertake to preserve the confidentiality of any document, information or other material directly related to the subject of the agreement that is duly classed as confidential, if disclosure could cause prejudice to the other party. The parties shall remain bound by this obligation beyond the closing date of the action.

ARTICLE II.5 – PUBLICITY

II.5.1   Unless the Commission requests otherwise, any communication or publication by the beneficiaries, collectively or any one of the beneficiaries individually, about the action, including at a conference or seminar, shall indicate that the action has received funding from the Union.

Any communication or publication by the beneficiaries, collectively or any one of the beneficiaries individually, in any form and medium, shall indicate that sole responsibility lies with the author and that the Commission is not responsible for any use that may be made of the information contained therein.

II.5.2   The beneficiaries authorise the Commission to publish the following information in any form and medium, including via the Internet:

- the beneficiaries' names and addresses,

- the subject and purpose of the grant,

- the amount granted and the proportion of the action's total cost covered by the funding.

Upon a reasoned and duly substantiated request by the co-ordinator, the Commission may agree to forgo such publicity if disclosure of the information indicated above would risk compromising the beneficiaries' security or prejudicing their commercial interests.

ARTICLE II.6 – EVALUATION

Whenever the Commission carries out an interim or final evaluation of the action's impact measured against the objectives of the Union programme concerned, the co-ordinator with the support of the co-beneficiaries undertake to make available to the Commission and/or persons authorised by it all such documents or information, including information in electronic format, as will allow the evaluation to be successfully completed and to give them the rights of access specified in Article II.20.

ARTICLE II.7 – SUSPENSION

II.7.1   The co-ordinator, in agreement with the co-beneficiaries, may suspend implementation of the action if exceptional circumstances make this impossible or excessively difficult, notably in the event of *force majeure*. The co-ordinator shall inform the Commission without delay, giving all the necessary reasons and details and the foreseeable date of resumption.

II.7.2   If the Commission does not terminate the agreement under Article II.11.3, the beneficiaries shall resume implementation of the action as initially planned once circumstances allow and the co-ordinator shall inform the Commission accordingly. The duration of the action might be extended by a period equivalent to the length of the

suspension. In accordance with Article II.13, a supplementary written agreement shall be concluded to extend the duration of the action and to make any amendments that may be necessary to adapt the action to the new implementing conditions.

ARTICLE II.8 – FORCE MAJEURE

II.8.1   *Force majeure* shall mean any unforeseeable exceptional situation or event beyond the parties' control which prevents them from fulfilling any of their obligations under the agreement, was not attributable to error or negligence on their part, and proves insurmountable in spite of all due diligence. Defects in equipment or material or delays in making them available (unless due to *force majeure*), labour disputes, strikes or financial difficulties cannot be invoked as *force majeure* by the defaulting party.

II.8.2   A party faced with *force majeure* shall inform the other party without delay by registered letter with acknowledgement of receipt or equivalent, stating the nature, probable duration and foreseeable effects.

II.8.3   The party faced with *force majeure* shall not be held in breach of his obligations under the agreement if he's prevented from fulfilling them by *force majeure*. The parties shall make every effort to minimise any damage due to *force majeure*.

II.8.4   The action may be suspended in accordance with Article II.7.

ARTICLE II.9 – AWARD OF CONTRACTS

II.9.1   If the beneficiaries have to conclude contracts in order to carry out the action and they constitute costs of the action under an item of eligible direct costs in the estimated budget, they shall award the contract to the bid offering best value for money; in doing so, they shall take care to avoid any conflict of interests.

II.9.2   Contracts as referred to in paragraph 1 may be awarded only in the following cases:

a) they may only cover the execution of a limited part of the action;

b) recourse to the award of contracts must be justified having regard to the nature of the action and what is necessary for its implementation;

c) the tasks concerned must be set out in Annex I and the corresponding estimated costs must be set out in detail in the budget in Annex II;

d) any recourse to the award of contracts while the action is under way, if not provided for in the initial grant application, shall be subject to prior written authorisation by the Commission;

e) the beneficiaries shall retain sole responsibility for carrying out the action and for compliance with the provisions of the agreement. The beneficiaries must undertake to make the necessary arrangements to ensure that the contractor waives all rights in respect of the Commission under the agreement;

f) the beneficiaries must undertake to ensure that the conditions applicable to them under Articles II.1, II.2, II.3, II.4, II.5, II.6, II.10 and II.20 of the agreement are also applicable to the contractor.

ARTICLE II.10 – ASSIGNMENT

II.10.1   Claims for payments to be carried out by the Commission may not be transferred.

II.10.2   In exceptional circumstances, where the situation warrants it, the Commission may authorise the assignment of the agreement, or part thereof, and payments flowing from it to a third party, following a written request to that effect, giving reasons, from the co-ordinator in agreement with the co-beneficiaries. If the Commission agrees, it must make its agreement known in writing to the co-ordinator before the proposed assignment takes place. In the absence of the above authorisation, or in the event of failure to observe the terms thereof, the assignment shall not be enforceable against and shall have no effect on the Commission.

II.10.3   In no circumstances shall such an assignment release the beneficiaries from their obligations to the Commission.

ARTICLE II.11 – TERMINATION OF THE AGREEMENT

II.11.1 Termination by the co-ordinator

In duly justified cases, the co-ordinator, in agreement with the co-beneficiaries, may withdraw the beneficiaries' request for a grant and terminate the agreement at any time by giving 60 days' written notice stating the reasons, without being required to furnish any indemnity on this account.

If no reasons are given or if the Commission does not accept the reasons, the agreement shall be deemed to have been terminated improperly, with the consequences set out in the fifth sub-paragraph of paragraph 5.

II.11.2 Termination of the participation of a beneficiary

In duly justified cases, the co-ordinator may request to terminate the participation of a beneficiary by giving 60 days written notice. The co-ordinator shall include with any such request to the Commission the remaining beneficiaries' proposal to reallocate the tasks of that beneficiary or where relevant to nominate a replacement, the reasons for the termination of the participation and the opinion of the beneficiary whose participation is requested to be terminated.

In duly justified cases, any beneficiary may request the termination of his participation in the agreement. The request must be submitted to the Commission by the co-ordinator by giving 60 days written notice stating the reasons.

If no reasons are given or if the Commission does not accept the reasons, the participation shall be deemed to have been terminated improperly, with the consequences set out in the fifth subparagraph of paragraph 5.

The termination of the participation of the beneficiary concerned shall take effect on the date of the Commission's approval. A written additional agreement shall be concluded to make any amendments necessary to adapt the action to the new implementing conditions resulting from the partial termination.

II.11.3 Termination by the Commission

The Commission may decide to terminate the agreement or the participation of any one or several beneficiaries participating in the action without any indemnity on its part, in the following circumstances:

11

(a) in the event of a change to the beneficiary's legal, financial, technical, organisational or ownership situation that is liable to affect the agreement substantially or to call into question the decision to award the grant;

(b) if the beneficiary fails to fulfil a substantial obligation incumbent on him under the terms of the agreement, including its annexes;

(c) in the event of *force majeure*, notified in accordance with Article II.8, or if the action has been suspended as a result of exceptional circumstances, notified in accordance with Article II.7;

(d) if the beneficiary is declared bankrupt, is being wound up, is having his affairs administered by the courts, has entered into an arrangement with creditors, has suspended business activities, is the subject of any other similar proceedings concerning those matters, or is in an analogous situation arising from a similar procedure provided for in national legislation or regulations;

(e) where the Commission has evidence or seriously suspects the beneficiary or any related entity or person, of professional misconduct;

(f) if the beneficiary has not fulfilled obligations relating to the payment of social security contributions or the payment of taxes in accordance with the legal provisions of the country in which it is established;

(g) Where the Commission has evidence or seriously suspects the beneficiary or any related entity or person, of fraud, corruption, involvement in a criminal organisation or any other illegal activity detrimental to the Union's financial interests;

(h) where the Commission has evidence or seriously suspects the beneficiary or any related entity or person, of substantial errors, irregularities or fraud in the award procedure or the performance of the grant;

(i) if the beneficiary has made false declarations or submits reports inconsistent with reality to obtain the grant provided for in the agreement.

In the cases referred to in points (e), (g) and (h) above, any related person shall mean any physical person with powers of representation, decision-making or control in relation to the beneficiary. Any related entity shall mean in particular any entity which meets the criteria laid down by Article 1 of the Seventh Council Directive n° 83/349/EEC of 13 June 1983.

II.11.4 Termination procedure

The procedure is initiated by registered letter, with acknowledgement of receipt or equivalent. The co-ordinator shall ensure that all beneficiaries are duly informed.

In the cases referred to in points (a), (b), (d), (e), (g) and (h) above, the co-ordinator, in consultation with the co-beneficiaries, shall have 30 days to submit observations and take any measures necessary to ensure continued fulfilment of the beneficiaries' obligations under the agreement. If the Commission fails to confirm acceptance of these observations by giving written approval within 30 days of receiving them, the termination procedure shall continue to run.

Where notice is given, termination shall take effect at the end of the period of notice, which shall start to run from the date when notification of the Commission's decision to terminate the agreement or the participation of a beneficiary is received.

Where notice is not given in the cases referred to in points (c), (f) and (i) above, termination shall take effect from the day following the date on which notification of the Commission's decision to terminate the agreement or the participation of a beneficiary is received.

II.11.5 Effects of termination

In the event of termination of the agreement, payments by the Commission shall be limited to the eligible costs actually incurred by the beneficiaries up to the date when termination takes effect, in accordance with Article II.17. Costs relating to current commitments that are not due to be executed until after termination shall not be taken into account.

The co-ordinator shall have 60 days from the date when termination of the agreement takes effect, as notified by the Commission, to produce a request for final payment in accordance with Article II.15.4. If no request for final payment is received within this time limit, the Commission shall not reimburse the expenditure incurred by the beneficiaries up to the date of termination and it shall recover any amount, if its use is not substantiated by the technical implementation reports and financial statements approved by the Commission.

Where termination affects the participation of a beneficiary, only those eligible costs actually incurred by the beneficiary concerned up to the date when termination of his participation takes effect, in accordance with Article II.17 shall be considered eligible. Costs relating to current commitments that were not due to be executed until after termination shall not be taken into account. The request for payment of the eligible costs incurred up to the date when the termination of the participation of the beneficiary concerned takes effect shall be included in the following payment request due according to the schedule laid down in Article I.6.

By way of exception, at the end of the period of notice referred to in paragraph 4, where the Commission is terminating the agreement on the grounds that the co-ordinator has failed to produce the final technical implementation report and financial statement within the deadline stipulated in Article I.5 and the co-ordinator has still not complied with this obligation within two months following the written reminder sent by the Commission by registered letter with acknowledgement of receipt or equivalent, the Commission shall not reimburse the expenditure incurred by the beneficiaries up to the date on which the action ended and it shall recover any amount if its use is not substantiated by the technical implementation reports and financial statements approved by the Commission.

By way of exception, in the event of improper termination of the agreement by the co-ordinator, or a beneficiary's participation in the action, or termination by the Commission on the grounds set out in points (a), (e), (g), (h) or (i) above, the Commission may require the partial or total repayment of sums already paid under the agreement on the basis of technical implementation reports and financial statements approved by the Commission, in proportion to the gravity of the failings in question and after allowing the co-ordinator, and where relevant co-beneficiaries concerned, to submit their observations.

ARTICLE II.12 – FINANCIAL PENALTIES

II.12.1 By virtue of the Financial Regulation applicable to the General Budget of the European Communities, any one or several of the beneficiaries declared to be in grave breach of their obligations under the agreement shall be liable to financial penalties of between 2% and 10% of the value of their share of the grant in question, with due regard for the principle of proportionality.

II.12.2 This rate may be increased to between 4% and 20% in the event of a repeated breach in the five years following the establishment of the first.

II.12.3   The beneficiary concerned shall be notified in writing of any decision by the Commission to apply such financial penalties.

ARTICLE II.13 – SUPPLEMENTARY AGREEMENTS

II.13.1   Any amendment to the grant conditions must be the subject of a written supplementary agreement. No oral agreement may bind the parties to this effect.

II.13.2   The supplementary agreement may not have the purpose or the effect of making changes to the agreement which might call into question the decision awarding the grant or result in unequal treatment of applicants.

II.13.3   Where the request for amendment is made by the co-ordinator, in agreement with the co-beneficiaries, he must send the request to the Commission in good time before it is due to take effect and at all events one month before the closing date of the action, except in cases duly substantiated by the co-ordinator and accepted by the Commission.

PART B – FINANCIAL PROVISIONS

ARTICLE II.14 – ELIGIBLE COSTS

II.14.1   Eligible costs of the action are costs actually incurred by a beneficiary, which meet the following criteria:

— they are incurred during the duration of the action as specified in Article I.2.2 of the agreement, with the exception of costs relating to final reports and certificates on the action's financial statements and underlying accounts;

— they are connected with the subject of the agreement and they are indicated in the estimated overall budget of the action;

— they are necessary for the implementation of the action which is the subject of the grant;

— they are identifiable and verifiable, in particular being recorded in the accounting records of a beneficiary and determined according to the applicable accounting standards of the country where the beneficiary is established and according to the usual cost-accounting practices of the beneficiary;

— they comply with the requirements of applicable tax and social legislation;

— they are reasonable, justified, and comply with the requirements of sound financial management, in particular regarding economy and efficiency.

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

II.14.2 The eligible direct costs for the action are those costs which, with due regard for the conditions of eligibility set out in Article II.14.1, are identifiable as specific costs directly linked to the performance of the action and which can therefore be booked to it direct. In particular, the following direct costs are eligible provided that they satisfy the criteria set out in the previous paragraph:

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

The corresponding salary costs of personnel of national administrations are eligible to the extent that they relate to the cost of activities which the relevant public authority would not carry out if the project concerned were not undertaken;

– travel and subsistence allowances for staff taking part in the action, provided that they are in line with the beneficiary's usual practices on travel costs or do not exceed the scales approved annually by the Commission;

– the purchase cost of equipment (new or second-hand), provided that it is written off in accordance with the tax and accounting rules applicable to the beneficiary and generally accepted for items of the same kind. Only the portion of the equipment's depreciation corresponding to the duration of the action and the rate of actual use for the purposes of the action may be taken into account by the Commission, except where the nature and/or the context of its use justifies different treatment by the Commission;

– costs of consumables and supplies, provided that they are identifiable and assigned to the action;

– costs entailed by other contracts awarded by a beneficiary for the purposes of carrying out the action, provided that the conditions laid down in Article II.9 are met;

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

II.14.3 The eligible indirect costs for the action are those costs which, with due regard for the conditions of eligibility described in Article II.14.1, are not identifiable as specific costs directly linked to performance of the action which can be booked to it direct, but which can be identified and justified by the co-ordinator or a co-beneficiary using their accounting system as having been incurred in connection with the eligible direct costs for the action. They may not include any eligible direct costs.

By way of derogation from Article II.14.1, the indirect costs incurred in carrying out the action may be eligible for flat-rate funding fixed at not more than 7% of the total eligible direct costs. If provision is made in Article I.4.2 for flat-rate funding in respect of indirect costs, they need not be supported by accounting documents.

II.14.4 The following costs shall not be considered eligible:

- return on capital;

- debt and debt service charges;

- provisions for losses or potential future liabilities;

- interest owed;

- doubtful debts;

- exchange losses;

- VAT, unless the beneficiary can show that he is unable to recover it according to the applicable national legislation;

- costs declared by a beneficiary and covered by another action or work programme receiving a Union grant;

- excessive or reckless expenditure.

II.14.5 Contributions in kind shall not constitute eligible costs. However, the Commission can accept, if considered necessary or appropriate, that the co-financing of the action referred to in Article I.4.3 should be made up entirely or in part of contributions in kind. In this case, the value calculated for such contributions must not exceed:

- the costs actually borne and duly supported by accounting documents of the third parties who made these contributions to the beneficiary free of charge but bear the corresponding costs;

- the costs generally accepted on the market in question for the type of contribution concerned when no costs are borne.

Contributions involving buildings shall not be covered by this possibility.

In the case of co-financing in kind, a financial value shall be placed on the contributions and the same amount will be included in the costs of the action as ineligible costs and in receipts from the action as co-financing in kind. The beneficiaries shall undertake to obtain these contributions as provided for in the agreement.

II.14.6 By way of derogation from paragraph 3, indirect costs shall not be eligible under a grant for an action awarded to a beneficiary who already receives an operating grant from the Commission during the period in question.

ARTICLE II.15 – REQUESTS FOR PAYMENT

Payments shall be made in accordance with Article I.5 of the Special Conditions.

II.15.1 – PRE-FINANCING

Pre-financing is intended to provide the beneficiaries with a float.

Where required by the provisions of Article I.5 on pre-financing, the co-ordinator shall provide a financial guarantee from a bank or an approved financial institution established in one of the Member States of the Union.

The guarantor shall stand as first call guarantor and shall not require the Commission to have recourse against the principal debtor.

The financial guarantee shall remain in force until final payments by the Commission match the proportion of the total grant accounted for by pre-financing. The Commission undertakes to release the guarantee within 60 days following that date.

II.15.2 – FURTHER PRE-FINANCING PAYMENTS

Where pre-financing is divided into several instalments, the co-ordinator may request a further pre-financing payment once the percentage of the previous payment specified in the provisions of Article I.5 on further pre-financing has been used up. The request shall be accompanied by the following documents:

- a detailed statement of the eligible costs actually incurred, including a consolidated statement and a breakdown between each beneficiary;

- where required by the above-mentioned provisions of Article I.5, a financial guarantee in accordance with paragraph 1;

- where required by the above-mentioned provisions of Article I.5, a certificate on the action's financial statements and underlying accounts, produced by an approved auditor or in case of public bodies, by a competent and independent public officer, for each beneficiary as specified under Article I.5;

- any other documents in support of his request that may be required in support of the request for further pre-financing payments.

The documents accompanying the request for payment shall be drawn up in accordance with the relevant provisions in Article I.6 and the annexes.

II.15.3 – INTERIM PAYMENTS

Interim payments are intended to reimburse the beneficiaries for expenditure on the basis of a detailed statement of the costs incurred, once the action has reached a certain level of completion. It may clear all or part of any prefinancing.

By the appropriate deadline indicated in Article I.6, the co-ordinator shall submit a request for interim payment accompanied by the following documents:

- an interim report on implementation of the action;

- an interim financial statement of the eligible costs actually incurred, following the structure of the estimated budget, including a consolidated statement and a breakdown between each beneficiary;

- where required by the provisions of Article I.5 on interim payment, a certificate on the action's financial statements and underlying accounts, produced by an approved auditor or, in case of public bodies, by a competent and independent public officer, for each beneficiary as specified under Article I.5. The certificate shall certify, in accordance with a methodology approved by the Commission, that the costs declared by the beneficiaries in the financial statements on which the request of payment is based are real, accurately recorded and eligible and that all receipts have been declared, in accordance with the agreement.

The documents accompanying the request for payment shall be drawn up in accordance with the relevant provisions in Article I.6 and the annexes. The co-ordinator shall certify that the information provided in his request for payment is full, reliable and true. He shall also certify that the costs incurred can be considered eligible in accordance with the agreement, that all receipts have been declared, and that the request for payment is substantiated by adequate supporting documents that can be checked.

On receipt of these documents, the Commission shall have the period specified in Article I.5 in order to:

- approve the interim report on implementation of the action;

- ask the co-ordinator for supporting documents or any additional information it deems necessary to allow the approval of the report;

- .reject the report and ask for the submission of a new report.

Failing a written reply from the Commission within the time limit for scrutiny indicated above, the report shall be deemed to have been approved. Approval of the report accompanying the request for payment shall not imply recognition of the regularity or of the authenticity, completeness and correctness of the declarations and information it contains.

Requests for additional information or a new report shall be notified to the beneficiary in writing.

If additional information or a new report is requested, the time limit for scrutiny shall be extended by the time it takes to obtain this information. The co-ordinator shall be informed of that request and the extension of the delay for scrutiny by means of a formal document. The co-ordinator shall have the period laid down in Article I.5 to submit the information or new documents requested.

Extension of the delay for approval of the report may delay the payment by the equivalent time.

Where a report is rejected and a new report requested, the approval procedure described in this article shall apply.

In the event of renewed rejection, the Commission reserves the right to terminate the agreement by invoking Article II.11.3 (b).

II.15.4 – PAYMENT OF THE BALANCE

Payment of the balance, which may not be repeated, is made after the end of the action on the basis of the costs actually incurred by the beneficiaries in carrying out the action. It may take the form of a recovery order where the total amount of earlier payments is greater than the amount of the final grant determined in accordance with Article II.17.

By the appropriate deadline indicated in Article I.6, the co-ordinator shall submit a request for payment of the balance accompanied by the following documents:

- a final report on the implementation of the action;

- a final financial statement of the eligible costs actually incurred, following the structure of the estimated budget, including a consolidated statement and a breakdown between each beneficiary;

- a full summary statement of the receipts and expenditure of the action including a consolidated statement and a breakdown between each beneficiary;

- where required by the provisions of Article I.5 on payment of the balance, a certificate on the action's financial statements and underlying accounts, produced by an approved auditor or, in case of public bodies, by a competent and independent public officer, for each beneficiary as specified under Article I.5. The certificate shall certify, in accordance with a methodology approved by the Commission, that the costs declared by the beneficiaries in the financial statements on which the request of payment is based are real, accurately recorded and eligible and that all receipts have been declared, in accordance with the agreement.

The documents accompanying the request for payment shall be drawn up in accordance with the provisions of Article I.6 and the annexes. The co-ordinator shall certify that the information provided in his request for payment is full, reliable and true. He shall also certify that the costs incurred can be considered eligible in accordance with the agreement, that all receipts have been declared, and that the request for payment is substantiated by adequate supporting documents that can be checked.

On receipt of these documents, the Commission shall have the period specified in Article I.5 in order to:

• approve the final report on implementation of the action;

• ask the co-ordinator for supporting documents or any additional information it deems necessary to allow the approval of the report;

• reject the report and ask for the submission of a new report.

Failing a written reply from the Commission within the time limit for scrutiny indicated above, the report shall be deemed to have been approved. Approval of the report accompanying the request for payment shall not imply recognition of the regularity or of the authenticity, completeness and correctness of the declarations and information it contains.

Requests for additional information or a new report shall be notified to the beneficiary in writing.

If additional information or a new report is requested, the time limit for scrutiny shall be extended by the time it takes to obtain this information. The co-ordinator shall be informed of that request and the extension of the delay for scrutiny by means of a formal document. The co-ordinator shall have the period laid down in Article I.5 to submit the information or new documents requested.

Extension of the delay for approval of the report may delay the payment by the equivalent time.

Where a report is rejected and a new report requested, the approval procedure described in this article shall apply.

In the event of renewed rejection, the Commission reserves the right to terminate the agreement by invoking Article II.11.3 (b).

ARTICLE II.16 – GENERAL PROVISIONS ON PAYMENTS

II.16.1 Payments shall be made by the Commission in euro. Any conversion of actual costs into euro shall be made at the daily rate published in the Official Journal of the European Union or, failing that, at the monthly accounting rate established by the Commission and published on its website applicable on the day when the payment order is issued by the Commission, unless the Special Conditions of the agreement lay down specific provisions.

Payments by the Commission shall be deemed to be effected on the date when they are debited to the Commission's account.

II.16.2 The Commission may suspend the period for payment laid down in Article I.5 at any time for the purposes of additional checks by notifying the co-ordinator that his request for payment cannot be met, either because it does not comply with the provisions of the agreement, or because the appropriate supporting documents have not been produced or because there is a suspicion that some of the expenses in the financial statement are not eligible.

The Commission may suspend its payments at any time if a beneficiary is found or presumed to have infringed the provisions of the agreement, in particular in the wake of the audits and checks provided for in Article II.20.

The Commission may also suspend its payments:

- if there is a suspicion of irregularity committed by a beneficiary in the implementation of the grant agreement;

- if there is a suspected or established irregularity committed by a beneficiary in the implementation of another grant agreement or grant decision funded by the General Budget of the Union or by any other budget managed by them. In such cases, suspension of the payments will only proceed where the suspected or established irregularity can affect the implementation of the current grant agreement.

The Commission shall inform the co-ordinator as soon as possible of any such suspension by registered letter with acknowledgement of receipt or equivalent, setting out the reasons for suspension.

Suspension shall take effect on the date when notice is sent by the Commission. The remaining payment period shall start to run again from the date when a properly constituted request for payment is registered, when the supporting documents requested are received, or at the end of the suspension period as notified by the Commission.

II.16.3 On expiry of the period for payment specified in Article I.5, and without prejudice to paragraph 2 of this Article, the beneficiaries are entitled to interest on the late payment at the rate applied by the European Central Bank for its main refinancing operations in euros, plus three and a half points; the reference rate to which the increase applies shall be the rate in force on the first day of the month of the final date for payment, as published in the C series of the Official Journal of the European Union. This provision shall not apply to recipients of a grant which are public authorities of the Member States of the Union.

Interest on late payment shall cover the period from the final date for payment, exclusive, up to the date of payment as defined in paragraph 1, inclusive. The interest shall not be treated as a receipt for the action for the purposes of determining the final grant within the meaning of Article II.17.4. The suspension of payment by the Commission may not be considered as late payment.

By way of exception, when the interest calculated in accordance with the provisions of the first and second subparagraphs is lower than or equal to EUR 200, it shall be paid to the co-ordinator only upon demand submitted within two months of receiving late payment.

II.16.4 The Commission shall deduct the interest yielded by pre-financing which exceeds EUR 50000 as provided for in Article I.5 from the payment of the balance of the amount due to the beneficiaries. The interest shall not be treated as a receipt for the action within the meaning of Article II.17.4.

Where the pre-financing payments exceed EUR 750 000 per agreement at the end of each financial year, the interest shall be recovered for each reporting period. Taking account of the risks associated with the management environment and the nature of actions financed, the Commission may recover the interest generated by pre-financing lower than EUR 750 000 at least once a year.

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Where the interest yielded exceeds the balance of the amount due to the beneficiaries as indicated in Article II.15.4, or is generated by pre-financing referred to in the previous subparagraph, the Commission shall recover it in accordance with Article II.19.

Interest yielded by pre-financing paid to Member States is not due to the Commission.

II.16.5 The co-ordinator shall have two months from the date of notification by the Commission of the final amount of the grant determining the amount of the payment of the balance or the recovery order pursuant to Article II.17 or, failing that, of the date on which the payment of the balance was received, to request information in writing on the determination of the final grant, giving reasons for any disagreement. After this time such requests will no longer be considered. The Commission undertakes to reply in writing within two months following the date on which the request for information is received, giving reasons for its reply.

This procedure is without prejudice to the beneficiaries' right to appeal against the Commission's decision pursuant to Article I.9. Under the terms of Union law in this matter, such appeals must be lodged within two months following the notification of the decision to the applicant or, failing that, following the date on which the applicant learned of the decision.

ARTICLE II.17 – DETERMINING THE FINAL GRANT

II.17.1 Without prejudice to information obtained subsequently pursuant to Article II.20, the Commission shall adopt the amount of the final payment to be granted to the beneficiaries on the basis of the documents referred to in Article II.15.4 which it has approved.

II.17.2 The total amount paid by the Commission may not in any circumstances exceed the maximum amount of the grant laid down in Article I.4.3, even if the total actual eligible costs exceed the estimated total eligible costs specified in Article I.4.2.

II.17.3 If the actual eligible costs when the action ends are lower than the estimated total eligible costs, the Commission's contribution shall be limited to the amount obtained by applying the Union grant percentage specified in Article I.4.3 to the actual eligible costs approved by the Commission.

II.17.4 The beneficiaries hereby agree that the grant shall be limited to the amount necessary to balance the action's receipts and expenditure and that it may not in any circumstances produce a profit for them.

Profit shall mean any surplus of total actual receipts attributable to the action over the total actual costs of the action. The actual receipts to be taken into account shall be those which have been established, generated or confirmed on the date on which the request for payment of the balance is drawn up by the co-ordinator for financing other than the Union grant, to which shall be added the amount of the grant determined by applying the principles laid down in paragraphs 2 and 3 of this article. For the purposes of this article, only actual costs falling within the categories set out in the estimated budget referred to in Article I.4.1 and contained in Annex II shall be taken into account; non-eligible costs shall always be covered by non-Union resources.

Any surplus determined in this way shall result in a corresponding reduction in the amount of the grant.

II.17.5 Without prejudice to the right to terminate the agreement under Article II.11, and without prejudice to the right of the Commission to apply the penalties referred to in Article II.12, if the action is not implemented or is implemented poorly, partially or late, the Commission may reduce the grant initially provided for in line with the actual implementation of the action on the terms laid down in the agreement.

II.17.6 On the basis of the amount of the final payment determined in this way and of the aggregate amount of the payments already made under the terms of the agreement, the Commission shall set the amount of the payment of the balance as being the amount still owing to the beneficiaries. Where the aggregate amount of the payments already made exceeds the amount of the final grant, the Commission shall issue a recovery order for the surplus.

ARTICLE II.18 – FINANCIAL RESPONSIBILITY

II.18.1 The beneficiaries agree to be irrevocably and unconditionally, jointly and severally responsible for any amount due to the Commission by one of them which could not be honoured by the latter. The amount due to the Commission will not exceed the maximum value of the contribution that could be granted to the beneficiaries in accordance with Article I.4.3, increased where applicable by interest on late payment.

II.18.2 The beneficiaries are not jointly responsible for financial penalties which could be imposed on any defaulting beneficiary in accordance with Article II.12.

ARTICLE II.19 – RECOVERY

II.19.1 Where an amount, paid by the Commission to the co-ordinator in his capacity of recipient of all payments, is to be recovered under the terms of the agreement, the co-ordinator undertakes to repay the Commission the sum in question, on whatever terms and by whatever date it may specify, even if he has not been the final recipient of the amount due. In the latter case, if payment has not been made by the due date, the Commission reserves the right to recover directly the amount due from the final recipient.

· Where such an amount to be recovered under the terms of the agreement was directly paid by the Commission to a beneficiary, or if recovery is justified under Article II.12 of the agreement, the beneficiary concerned undertakes to pay the Commission the sum in question, on whatever terms and by whatever date it may specify.

II.19.2 If the obligation to pay the amount due is not honoured by the date set by the Commission, the amount due shall bear interest at the rate indicated in Article II.16.3. Interest on late payment shall cover the period between the date set for payment, exclusive, and the date when the Commission receives full payment of the amount owed, inclusive.

Any partial payment shall first be entered against charges and interest on late payment and then against the principal.

II.19.3 If payment has not been made by the due date, sums owed to the Commission may be recovered by offsetting them against any sums owed to the concerned beneficiary after informing him accordingly by registered letter with acknowledgment of receipt or equivalent, or, depending on the terms of the Special Conditions, by calling in the financial guarantee provided in accordance with Article II.15.1. In exceptional

circumstances, justified by the necessity to safeguard the financial interests of the Union, the Commission may recover by offsetting before the due date of the payment. The beneficiary's prior consent shall not be required. If the recovery remains unsuccessful under the provisions above, the Commission shall hold all the beneficiaries collectively jointly responsible for the amount due in accordance with Article II.18.

II.19.4 Bank charges occasioned by the recovery of the sums owed to the Commission shall be borne by the concerned beneficiary.

II.19.5 The beneficiaries understand that, under Article 299 of the Treaty on the functioning of the European Union, the Commission may adopt an enforceable decision formally establishing an amount as receivable from persons other than States. An action may be brought against such decision before the General Court of the European Union.

ARTICLE II.20 – CHECKS AND AUDITS

II.20.1 The co-ordinator undertakes to provide any detailed information, including information in electronic format, requested by the Commission or by any other outside body authorised by the Commission to check that the action and the provisions of the agreement are being properly implemented. Where the Commission so wishes, it may request such information to be provided directly by a co-beneficiary.

II.20.2 The beneficiaries shall keep at the Commission's disposal all original documents, especially accounting and tax records, or, in exceptional and duly justified cases, certified copies of original documents relating to the agreement, stored on any appropriate medium that ensures their integrity in accordance with the applicable national legislation, for a period of five years from the date of payment of the balance specified in Article I.5.

II.20.3 The beneficiaries agree that the Commission may have an audit of the use made of the grant carried out either directly by its own staff or by any other outside body authorised to do so on its behalf. Such audits may be carried out throughout the period of implementation of the agreement until the balance is paid and for a period of five years from the date of payment of the balance. Where appropriate, the audit findings may lead to recovery decisions by the Commission.

II.20.4 The beneficiaries undertake to allow Commission staff and outside personnel authorised by the Commission the appropriate right of access to sites and premises where the action is carried out and to all the information, including information in electronic format, needed in order to conduct such audits.

II.20.5 By virtue of Council Regulation (Euratom, EC) No 2185/96 and Regulation (EC) No 1073/1999 of the European Parliament and the Council, the European Anti-Fraud Office (OLAF) may also carry out on-the-spot checks and inspections in accordance with the procedures laid down by Union law for the protection of the financial interests of the Union against fraud and other irregularities. Where appropriate, the inspection findings may lead to recovery decisions by the Commission.

II.20.6 The Court of Auditors shall have the same rights as the Commission, notably right of access, as regards checks and audits.

SIGNATURES

For the co-ordinator
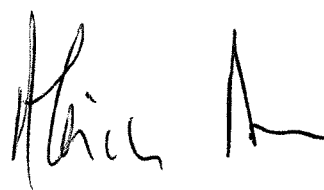
For the Commission

Alain Brun
Acting Director

Education Director

[signature]

[signature]

Done at ....

Done at Brussels,

on ....

on ... _(handwritten)_

In duplicate in English

24

Brussels, **1 5 MARS 2013**
JUST/A.4/hl Ares (2013) **343228**

COPY

Department Co-ordinator
Communication and Education
Department
Danish Institute for Human Rights
Strandgade 56
DK-1401 Copenhagen K

Subject: **Agreement JUST/2009/FRAC/AG/1279 –Change of Bank Account, address and legal representative**

Dear ████████████

We acknowledge receipt of your letter of 14 February 2013 that was registered under the reference Ares(2013)275884 and e-mail of 8 March 2013 that was registered under the reference Ares(2013)313250.

Grant agreement JUST/2009/FRAC/AG/1279 is modified as follows:

████████ Deputy Director, is replacing ████████████, Education Director, as co-legal representative of the Danish Institute for Human Rights together with ████████████ Executive Director.

The official address of the Danish Institute for Human Rights, formally Strandgade 56, 1401 Kobenhavn K, changed to Wilderr Plads 8 K, 1403 Kobenhavn.

Article I.7.1 of the above grant agreement is replaced by the following:

All payments shall be made to the co-ordinator's bank account or sub-account denominated in euro, as indicated below:

    Name of Bank: ████████████
    Branch address: ████████████████████
    Bank account no. ████████████████
    IBAN: ████████████

This letter constitutes an acknowledgment of the changes. A copy of your request and our answer will be placed in our file for future reference.

Yours sincerely,

Renatas MAZEIKA
Head of Unit

Brussels, 2 1 AOUT 2013
JUST.A4/█████D(2013)ARES 2911706

COPY

Institut for Menneskerettigheder
Strandgade 56
DK-1401 Copenhagen
DENMARK

BY REGISTERED MAIL

Subject: **Final payment for your grant with agreement number: JUST/2009/FRAC/AG/1279**

Dear █████████

Following the submission of your final reports, I am pleased to inform you that the Commission has completed its analysis of your final financial statement and the supporting documents you subsequently provided.

The final EU contribution for the above grant agreement has now been established at **EUR 863.256,74** and was calculated as indicated below. For more information regarding the rejected cost please see below.

Calculation of the final payment

	In Euro
Total costs presented	1.092.275,34
Rejected costs	22.893,23
Total eligible costs	1.069.382,11
EU % contribution	79.92%
EU contribution	**854.650,18**
Pre-financing payment	696.342,61
To be paid	**158.307,57**

Following an initial pre-financing payment of EUR 696.342,61 a final payment of **EUR 158.307,57** has been initiated to be credited to your bank account:

BANK: █████████████████
IBAN: █████████████████

In case you would like to contest the decision of the Commission relating to the rejected costs, you must provide additional information or documentary proof together with any explanation or clarification necessary, within two months of the date of this letter. Kindly note that from the date of this letter no new costs will be considered. You may resubmit the additional information to the following address:

Renatas Mazeika
European Commission
Directorate General Justice
MO59 04/021
Rue Montoyer 59
B- 1049 Brussels

In the absence of any disagreement with regard to this payment as outlined in Article II.16.5 of the General Conditions of the agreement, it shall be considered by both parties that all amounts due have been paid out in full under the terms of the agreement.

Also note that according to article II. 19.2 of the grant agreement, audits on the use made of the grant may be carried out for a period of five years from the date of payment of the balance. Consequently, you are required to keep all original documents relating to this grant agreement for at least that period.

Yours sincerely,

Renatas Mazeika
Head of Unit

Annex : 1 Final Payment Calculation

BUDGET & EXECUTION SUMMARY

item	Budget item	Estimated budget Last version attached to the grant agreement or last signed amendment		Final financial statement as declared by the coordinator		Final amounts as accepted by the Commission	
		Estimated Expenditure	%	Declared Expenditure	Change %	Total eligible	Total acceptable for non profit rule
A	Staff	637.150,16		557.210,55	-15,63%	537.592,94	556.075,69
B	Travel	154.500,00		99.160,08	-35,83%	99.147,01	99.147,01
C	Equipment	6.500,00		1.393,30	-82,74%	1.121,91	1.121,91
D	Consumables	0,00		0,00	#DIV/0!	0,00	0,00
E	Other direct costs	365.625,00		363.435,91	-1,01%	361.934,43	361.934,43
	Total Direct Costs A+B+C+D+E	1.163.775,16		1.021.199,84	-14,09%	999.796,29	1.018.279,04
F	Overheads (max 7%)	81.000,00	6,96%	71.075,50	6,96%	69.585,82	70.872,22
	Total Eligible Costs	1.244.775,16		1.092.275,34	-14,09%	1.069.382,11	1.089.151,26

	Names	Estimated Income	%	Declared Income	%
I	Other Income	250.000,00	20,08%	218.455,07	20,00%
K	Contribution from Beneficiaries	0,00	0,00%	0,00	0,00%
	EC contribution requested	994.775,16	79,92%	873.820,27	80,00%
	Total Revenue	1.244.775,16		1.092.275,34	

G	Pre-financing paid by the Commission	696.342,61
H	Interest on pre-financing	0,00

FINAL PAYMENT CALCULATION

A	(Total eligible x % Com)	854.650,18
B	(Max Com contribution)	994.775,16
C	(Total Acceptable expenditure for the non profit rule - incomes "")	870.696,19

Base of final payment calculation (lowest amount of A/B/C/Contribution Requested)	854.650,18
Pre-financing paid by the Commission	696.342,61
Recovery of interest on pre-financing	0,00
Final payment	158.307,57

Verification message:
OK

DETAILED BUDGET EXECUTION

Sum of the visible/filtered entries	2.009.324,57

For Commission Services only

	2.009.324,57	1.967.921,02	18.482,75

Ref budg	Name of Beneficiary	Workstream	Accounting reference(s)	Date/periods or duration when the cost was incurred	Description of item Answer to the questions: Who or What ? - Why ? - For which price ?	Amount in currency	Currency	Rate	TOTAL	Explanation	Not eligible amount in currency	Rate	Not eligible amount in EURO	Eligible amount in EURO	Explanation	costs not eligible, but accepted for non profit rule
B	Coordinator	Workstream 5		Mar.2012	Partner workshop, Copenhagen, partner flights	4.536,57	DKK	7,4355	610,12			1,0000	0,00	610,12		
A	Coordinator	Workstream 0		Nov.2012	working hours	1.622,35	€	1,0000	1.622,35	see above		1,0000	0,00	1.622,35		0,00
A	Cobeneficiary 3	Workstream 0		March 2011	working days	272,05	LVL	0,7048	386,00			1,0000	0,00	386,00		0,00
A	Cobeneficiary 3	Workstream 0		Apr.2011	working days	136,03	LVL	0,7093	191,78			1,0000	0,00	191,78		0,00
A	Cobeneficiary 3	Workstream 0		May 2011	working days	136,03	LVL	0,7093	191,78			1,0000	0,00	191,78		0,00
A	Cobeneficiary 3	Workstream 0		Aug.2011	working days	408,08	LVL	0,7096	575,08			1,0000	0,00	575,08		0,00
A	Cobeneficiary 3	Workstream 0		Sept.2011	working days	680,13	LVL	0,7093	958,87			1,0000	0,00	958,87		0,00
A	Cobeneficiary 3	Workstream 0		Oct.2011	working days	340,07	LVL	0,7093	479,44			1,0000	0,00	479,44		0,00
A	Cobeneficiary 3	Workstream 0		Nov.2011	working days	68,01	LVL	0,7040	96,61			1,0000	0,00	96,61		0,00
A	Cobeneficiary 3	Workstream 0		Dec.2011	working days	68,01	LVL	0,6980	97,44			1,0000	0,00	97,44		0,00
A	Cobeneficiary 3	Workstream 0		March 2012	working days	210,84	LVL	0,6988	301,72			1,0000	0,00	301,72		0,00
A	Cobeneficiary 3	Workstream 0		Apr.2012	working days	210,84	LVL	0,7007	300,90			1,0000	0,00	300,90		0,00
A	Cobeneficiary 3	Workstream 0		May 2012	working days	210,84	LVL	0,6995	301,42			1,0000	0,00	301,42		0,00
A	Cobeneficiary 3	Workstream 0		July 2012	working days	210,84	LVL	0,6965	302,71			1,0000	0,00	302,71		0,00
A	Cobeneficiary 3	Workstream 0		Aug.2012	working days	210,84	LVL	0,6965	302,71			1,0000	0,00	302,71		0,00
A	Cobeneficiary 3	Workstream 0		Sept.2012	working days	210,84	LVL	0,6962	302,84			1,0000	0,00	302,84		0,00
A	Cobeneficiary 3	Workstream 0		Oct.2012	working days	210,84	LVL	0,6963	302,80			1,0000	0,00	302,80		0,00
A	Cobeneficiary 3	Workstream 0		Nov.2012	working days	906,62	LVL	0,6961	1.302,43			1,0000	0,00	1.302,43		0,00
A	Coordinator	Workstream 0		Nov.2012	working hours	3.648,30	€	1,0000	3.648,30	see above		1,0000	0,00	3.648,30		0,00
A	Coordinator	Workstream 0		May 2012-Nov 2012	working hours	12.040,70	€	1,0000	12.040,70	see above		1,0000	0,00	12.040,70		0,00
A	Coordinator	Workstream 0			working hours	0,00	€	1,0000	0,00	see above		1,0000	0,00	0,00		0,00
A	Coordinator	Workstream 0		Oct 2011-Nov 2012	working hours	3.308,10	€	1,0000	3.308,10	see above		1,0000	0,00	3.308,10		0,00
A	Cobeneficiary 2	Workstream 0		Jan 2011-Nov 2012	working days	680,71		1,0000	680,71	the director of GLEN and has been assisting project team with overall managerial and strategical QA.	680,71	1,0000	680,71	0,00	THIS COST WAS NOT FORESEEN AND NOT COMMUNICATED TO THE EC IN THE LAST AMENDMENT THEREFORE IT CANNOT BE ACCEPTED. FURTHERMORE EXPLANATION PROVIDED WAS NOT SUFFICIENT TO SUBSTANTIATE THE COST	680,71
B	Coordinator	Workstream 5		Mar.2012	Partner workshop, Copenhagen, partner flights	1.447,15	DKK	7,4355	194,63			1,0000	0,00	194,63		0,00
A	Coordinator	Workstream 0		Jun 2011-Nov 2012	working hours	37.708,90	€	1,0000	37.708,90	see above		1,0000	0,00	37.708,90		0,00

DETAILED BUDGET EXECUTION

					For Commission Services only		
Sum of the visible/filtered entries		2.009.324,57					
		2.009.324,57			1.987.921,02		18.482,75

Ref budg	Name of Beneficiary	Workstream	Accounting reference(s)	Date/periode or duration when the cost was incurred	Description of item Answer to the questions: Who or What ? - Why ? - For which price ?	Amount in currency	Currency	Rate	TOTAL	Explanation	Not eligible amount in currency	Rate	Not eligible amount in EURO	Eligible amount in EURO	Explanation	costs not eligible, but accepted for non profit rule
B	Coordinator	Workstream 1		Apr.2011	Data Collection in participating countries, Romania+Bulgaria, flight	5.184,32	DKK	7,4573	695,20			1,0000	0,00	695,20		0,00
B	Coordinator	Workstream 1		Apr.2011	Data Collection in participating countries, Romania+Bulgaria, per diem	1.478,78	DKK	7,4573	198,30			1,0000	0,00	198,30		0,00
B	Coordinator	Workstream 1		Apr.2011	Data Collection in participating countries, Romania+Bulgaria, local trasnportation Romania	54,41	RON	4,1035	13,26			1,0000	0,00	13,26		0,00
B	Coordinator	Workstream 1		Mar.2011	Data Collection in participating countries, Poland, flight	2.195,80	DKK	7,4573	294,45			1,0000	0,00	294,45		0,00
B	Coordinator	Workstream 1		Apr.2011	Data Collection in participating countries, Poland, per diem	1.198,17	DKK	7,4573	160,67			1,0000	0,00	160,67		0,00
B	Coordinator	Workstream 1		Apr.2011	Data Collection in participating countries, Poland, local transportation Poland	60,00	PLN	3,9880	15,05			1,0000	0,00	15,05		0,00
B	Coordinator	Workstream 3		Sep.2011	Data Collection in participating countries, Latvia+Bulgaria, flight	7.288,31	DKK	7,4512	978,14			1,0000	0,00	978,14		0,00
B	Coordinator	Workstream 3		Sep.2011	Data Collection in participating countries, Latvia+Bulgaria, per diem	1.749,99	DKK	7,4512	234,86			1,0000	0,00	234,86		0,00
B	Coordinator	Workstream 3		Sep.2011	Data Collection in participating countries, Latvia+Bulgaria, hotal Bulgaria	312,22	BGN	1,9558	159,64			1,0000	0,00	159,64		0,00
B	Coordinator	Workstream 3		Sep.2011	Data Collection in participating countries, Latvia+Bulgaria, hotal Latvia	178,73	LVL	0,7093			0,00	1,0000	0,00	251,98		0,00
B	Coordinator	Workstream 3		Sep.2011	Data Collection in participating countries, Latvia+Bulgaria, local transportation Bulgaria	35,59	BGN	1,9558	18,20			1,0000	0,00	18,20		0,00
B	Coordinator	Workstream 3		Sep.2011	Data Collection in participating countries, Latvia+Bulgaria, local transportation Latvia	43,01	LVL	0,7093	60,64			1,0000	0,00	60,64		0,00
B	Coordinator	Workstream 3		Sep.2011	Data Collection in participating countries, Portugal, flight	3.403,85	DKK	7,4512	456,82			1,0000	0,00	456,82		0,00
B	Coordinator	Workstream 3		Oct.2011	Data Collection in participating countries, Portugal, per diem	1.095,79	DKK	7,4422	147,24			1,0000	0,00	147,24		0,00
B	Coordinator	Workstream 3		Sep.2011	Data Collection in participating countries, Portugal, hotel	211,14	€	1,0000	211,14			1,0000	0,00	211,14		0,00

DETAILED BUDGET EXECUTION

Index of Budget Items
A - Staff
B - Travel
C - Equipment
D - Consumables
E - Other direct costs
F - Overheads

G - Pre-financing
H - Interest on pre-financing
I - Other Income
K - Contribution from Beneficiaries

The yellow column TOTAL is locked and automatically calculated from the entries of the light yellow columns Amount in currency, Currency and Rate.

If you want to move costs between lines you should NOT use the CUT+PASTE function (a #REF messages will appear), you may only use the COPY+PASTE functions.
In all white cells you may use both the CUT+PASTE function or COPY+PASTE functions, but for formatting reasons COPY+PASTE is advisable.

You may not add or delete whole lines.

Sum of the visible/filtered entries: 2.009.324,57 | 2.009.324,57 | 1.987.921,02 | 18.492,75

Ref budg	Name of Beneficiary	Workstream	Accounting reference(s)	Date/periode or duration when the cost was incurred	Description of item / Answer to the questions: Who or What ? - Why ? - For which price ?	Amount in currency	Currency	Rate	TOTAL	Explanation	Not eligible amount in currency	Rate	Not eligible amount in EURO	Eligible amount in EURO	Explanation	costs not eligible, but accepted for non profit rule
B	Coordinator	Workstream 3		Sep 2011	Data Collection in participating countries, Portugal, local transportation	49,15	€	1,0000	49,15			1,0000	0,00	49,15		0,00
B	Coordinator	Workstream 1		May2011	Data Collection in participating countries, Spain+Portugal, flight	4.658,49	DKK	7,4574	624,68			1,0000	0,00	624,68		0,00
B	Coordinator	Workstream 1		May2011	Data Collection in participating countries, Spain+Portugal, hotel Spain	163,21	€	1,0000	163,21			1,0000	0,00	163,21		0,00
B	Coordinator	Workstream 1		May2011	Data Collection in participating countries, Spain+Portugal, hotel Portugal	160,96	€	1,0000	160,96			1,0000	0,00	160,96		0,00
B	Coordinator	Workstream 1		May2011	Data Collection in participating countries, Spain+Portugal, internet	74,55	DKK	7,4574	10,00			1,0000	0,00	10,00		0,00
B	Coordinator	Workstream 1		May2011	Data Collection in participating countries, Spain+Portugal, per diem	1.736,60	DKK	7,4574	232,87			1,0000	0,00	232,87		0,00
B	Coordinator	Workstream 1		May2011	Data Collection in participating countries, Spain+Portugal, local transportation DK	48,00	DKK	7,4574	6,44			1,0000	0,00	6,44		0,00
B	Coordinator	Workstream 1		May2011	Data Collection in participating countries, Spain+Portugal, local transportation	70,70	€	1,0000	70,70			1,0000	0,00	70,70		0,00
B	Coordinator	Workstream 1		May2011	Data Collection in participating countries, Spain+Portugal, internet	74,55	€	1,0000	74,55			1,0000	0,00	74,55		0,00
B	Coordinator	Workstream 3		Sep.2011	Data Collection in participating countries, Portugal, internet	18,00	€	1,0000	18,00			1,0000	0,00	18,00		0,00
B	Coordinator	Workstream 3		Jan.2012	Data Collection in participating countries, Romania, hotel	1.395,16	RON	4,3025	324,27			1,0000	0,00	324,27		0,00
B	Coordinator	Workstream 3		Jan.2012	Data Collection in participating countries, Romania, per diem	1.152,67	DKK	7,4343	155,05			1,0000	0,00	155,05		0,00
B	Coordinator	Workstream 3		Jan.2012	Data Collection in participating countries, Romania, local transportation Denmark	62,00	DKK	7,4343	8,34			1,0000	0,00	8,34		0,00
B	Coordinator	Workstream 3		Jan.2012	Data Collection in participating countries, Romania, local transportation Romania	144,89	RON	4,3025	33,68			1,0000	0,00	33,68		0,00
B	Coordinator	Workstream 5		Oct.2012	Data Collection in participating countries, Portugal+Spain, flight	11.321,89	DKK	7,4560	1.518,49			1,0000	0,00	1.518,49		0,00

DETAILED BUDGET EXECUTION

For Commission Services only

Sum of the visible/filtered entries: 2.009.324,57 | 1.987.921,02 | 18.482,75

Ref budg	Name of Beneficiary	Workstream	Date/periode or duration when the cost was incurred	Description of item / Answer to the questions: Who or What? - Why? - For which price?	Amount in currency	Currency	Rate	TOTAL	Explanation	Not eligible amount in currency	Rate	Not eligible amount in EURO	Eligible amount in EURO	Explanation	costs not eligible, but accepted for non profit rule
B	Coordinator	Workstream 5	Oct.2012	Data Collection in participating countries, Portugal+Spain, hotel Finland	159,88	€	1,0000	159,88			1,0000	0,00	159,88		0,00
B	Coordinator	Workstream 5	Oct.2012	Data Collection in participating countries, Portugal+Spain, hotel Spain	73,13	€	1,0000	73,13			1,0000	0,00	73,13		0,00
B	Coordinator	Workstream 5	Oct.2012	Data Collection in participating countries, Portugal+Spain, hotel Portugal	394,08	€	1,0000	394,08			1,0000	0,00	394,08		0,00
B	Coordinator	Workstream 5	Oct.2012	Data Collection in participating countries, Portugal+Spain, local transportation Portugal	20,00	€	1,0000	20,00			1,0000	0,00	20,00		0,00
B	Coordinator	Workstream 5	Oct.2012	Data Collection in participating countries, Portugal+Spain, per diem	2.354,67	DKK	7,4560	315,81			1,0000	0,00	315,81		0,00
B	Coordinator	Workstream 6	Aug.2012	Partner Workshop in Hungary, flight	2.062,37	DKK	7,4385	277,26			1,0000	0,00	277,26		0,00
B	Coordinator	Workstream 6	Aug.2012	Partner Workshop in Hungary, per diem	667,34	DKK	7,4385	89,71			1,0000	0,00	89,71		0,00
B	Coordinator	Workstream 6	Aug.2012	Partner Workshop in Hungary, local transportation Hungary	9.490,00	HUF	279,7000	33,93			1,0000	0,00	33,93		0,00
B	Coordinator	Workstream 3	Nov.2011	Data Collection in participating countries, Spain, flight	2.433,81	DKK	7,4427	327,01			1,0000	0,00	327,01		0,00
B	Coordinator	Workstream 3	Nov.2011	Data Collection in participating countries, Spain, hotel	190,71	€	1,0000	190,71			1,0000	0,00	190,71		0,00
B	Coordinator	Workstream 3	Nov.2011	Data Collection in participating countries, Spain, internet	4,00	€	1,0000	4,00			1,0000	0,00	4,00		0,00
B	Coordinator	Workstream 3	Nov.2011	Data Collection in participating countries, Spain, per diem	1.482,57	DKK	7,4427	199,20			1,0000	0,00	199,20		0,00
E	Coordinator	Workstream 4	Mar.2012	Meeting expenses, Denmark	54,80	DKK	7,4355	7,37			1,0000	0,00	7,37		0,00
A	Coordinator	Workstream 0	Jan 2011-Maj 2011	working hours	2.757,40	€	1,0000	2.757,40	see above		1,0000	0,00	2.757,40		0,00
A	Cobeneficiary 7	Workstream 0	Apr.-12	working days	8.600,49	SEK	8,8450	972,36			1,0000	0,00	972,36		0,00
A	Cobeneficiary 7	Workstream 0	Jul-12	working days	3.416,98	SEK	8,8009	388,25		360,61	1,0000	360,61	27,64	only 1000 eur foreseen. Change not communicatied to the ec in the last amendment. Explanation provided not sufficient	360,61
A	Cobeneficiary 7	Workstream 0	Aug-12	working days	8.542,44	SEK	8,3488	1.023,19		1.023,19	1,0000	1.023,19	0,00	only 100 eur foreseen. Change not communicatied to the ec in the last amendment. Explanation provided not sufficient	1.023,19

Index of Budget Items

A - Staff	G - Pre-financing
B - Travel	H - Interest on pre-financing
C - Equipment	I - Other Income
D - Consumables	K - Contribution from Beneficiaries
E - Other direct costs	
F - Overheads	

DETAILED BUDGET EXECUTION

For Commission Services only

Sum of the visible/filtered entries	2.009.324,57	1.987.921,02	18.482,75

Ref budg	Name of Beneficiary	Workstream	Accounting reference(s)	Date/periode or duration when the cost was incurred	Description of item / Answer to the questions: Who or What? - Why? - For which price?	Amount in currency	Currency	Rate	TOTAL	Explanation	Not eligible amount in currency	Rate	Not eligible amount in EURO	Eligible amount in EURO	Explanation	costs not eligible, but accepted for non profit rule
A	Cobeneficiary 7	Workstream 0		Sep-12	working days	3.334,15	SEK	8,3478	399,40		399,40	1,0000	399,40	0,00	only 100 eur foreseen. Change not communicatied to the ec in the last amendment. Explanation provided not sufficient	399,40
A	Cobeneficiary 7	Workstream 0		Oct-12	working days	3.333,56	SEK	8,4500	394,50		394,50	1,0000	394,50	0,00	only 100 eur foreseen. Change not communicatied to the ec in the last amendment. Explanation provided not sufficient	394,50
A	Cobeneficiary 7	Workstream 0		Nov-12	working days	3.333,56	SEK	8,6155	386,93		386,93	1,0000	386,93	0,00	only 100 eur foreseen. Change not communicatied to the ec in the last amendment. Explanation provided not sufficient	386,93
B	Coordinator	Workstream 5		Mar 2012	Flight, Sweden - Denmark	430,50	DKK	7,4355	57,90			1,0000	0,00	57,90		0,00
A	Coordinator	Workstream 0		Jan 2011-Nov 2012	working hours	40.945,80	€	1,0000	40.945,80	see above		1,0000	0,00	40.945,80		0,00
B	Coordinator	Workstream 4		Oct.2011	ILGA Conference, Italy, flight	2.465,72	DKK	7,4422	331,32			1,0000	0,00	331,32		0,00
B	Coordinator	Workstream 4		Oct.2011	ILGA Conference, Italy, per diem	284,38	DKK	7,4422	38,21			1,0000	0,00	38,21		0,00
B	Coordinator	Workstream 4		Oct.2011	ILGA Conference, Italy, internet Italy	29,45	€	1,0000	29,45			1,0000	0,00	29,45		0,00
B	Coordinator	Workstream 4		Oct.2011	ILGA Conference, Italy, local transportation Denmark	458,00	DKK	7,4422	61,54			1,0000	0,00	61,54		0,00
B	Coordinator	Workstream 4		Oct.2011	ILGA Conference, Italy, local transportation Italy	63,50	€	1,0000	63,50			1,0000	0,00	63,50		0,00
B	Coordinator	Workstream 3		Sep.2011	Data Collection in participating countries, Ireland, flight	5.985,34	DKK	7,4512	803,27			1,0000	0,00	803,27		0,00
B	Coordinator	Workstream 3		Sep.2011	Data Collection in participating countries, Ireland, hotel	237,00	€	1,0000	237,00			1,0000	0,00	237,00		0,00
B	Coordinator	Workstream 3		Nov.2011	Data Collection in participating countries, Ireland, per diem	1.611,48	DKK	7,4427	216,52			1,0000	0,00	216,52		0,00
B	Coordinator	Workstream 3		Sep.2011	Data Collection in participating countries, Ireland, local transportation	24,70	€	1,0000	24,70			1,0000	0,00	24,70		0,00
B	Coordinator	Workstream 3		Sep.2011	Data Collection in participating countries, Romania, flight	2.915,99	DKK	7,4512	391,35			1,0000	0,00	391,35		0,00

DETAILED BUDGET EXECUTION

		For Commission Services only	
Sum of the visible/filtered entries	2.009.324,57	1.987.921,02	18.482,75

Ref budg	Name of Beneficiary	Workstream	Accounting reference(s)	Date/periode or duration when the cost was incurred	Description of item. Answer to the questions: Who or What ? – Why ? – For which price ?	Amount in currency	Currency	Rate	TOTAL	Explanation	Not eligible amount in currency	Rate	Not eligible amount in EURO	Eligible amount in EURO	Explanation	costs not eligible, but accepted for non profit rule
B	Coordinator	Workstream 3		Oct.2011	Data Collection in participating countries, Romania, per diem	879,67	DKK	7,4422	118,20			1,0000	0,00	118,20		0,00
B	Coordinator	Workstream 3		Oct.2011	Data Collection in participating countries, Romania, hotel	596,28	RON	4,3310	137,68			1,0000	0,00	137,68		0,00
B	Coordinator	Workstream 3		Oct.2011	Data Collection in participating countries, Romania, representation	251,61	RON	4,3310	58,10			1,0000	0,00	58,10		0,00
B	Coordinator	Workstream 3		Oct.2011	Data Collection in participating countries, Romania, local transportation	31,96	RON	4,3310	7,38			1,0000	0,00	7,38		0,00
B	Coordinator	Workstream 3		Oct.2011	Data Collection in participating countries, Romania, local transportation	40,00	€	1,0000	40,00			1,0000	0,00	40,00		
B	Coordinator	Workstream 3		Dec.2011	Data Collection, Denmark, local transportation	140,00	DKK	7,4377	18,82			1,0000	0,00	18,82		0,00
A	Cobeneficiary 5	Workstream 0		Jan-Feb 2012	working days	6.199,99	€	1,0000	6.199,99			1,0000	0,00	6.199,99		0,00
A	Cobeneficiary 5	Workstream 0		Feb-11	working days	1.049,99	€	1,0000	1.049,99			1,0000	0,00	1.049,99		0,00
B	Coordinator	Workstream 5		Mar.2012	Partner workshop, Copenhagen, partner flights	5.259,59	DKK	7,4355	707,36			1,0000	0,00	707,36		0,00
B	Coordinator	Workstream 5		Mar.2012	Partner workshop, Copenhagen, partner flights	5.259,59	DKK	7,4355	707,36			1,0000	0,00	707,36		0,00
B	Coordinator	Workstream 5		Jun.2012	GLEN, flight and video equipment	982,41	€	1,0000	982,41			1,0000	0,00	982,41		0,00
B	Coordinator	Workstream 2	DIHR	Apr.2012	LGMI, March-May 2012	22.200,85	€	1,0000	22.200,85			1,0000	0,00	22.200,85		0,00
B	Coordinator	Workstream 5	DIHR	Aug.2012	Partner Workshop, Denmark, Transportation Swedish teachers	83,98	€	1,0000	83,98			1,0000	0,00	83,98		0,00

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DETAILED BUDGET EXECUTION

	Sum of the visible/filtered entries	2.009.324,57		For Commission Services only		
				1.987.921,02		18.482,75

Ref budg	Name of Beneficiary	Workstream	Accounting reference(s)	Date/periode or duration when the cost was incurred	Description of item / Answer to the questions: Who or What? - Why? - For which price?	Amount in currency	Currency	Rate	TOTAL	Explanation	Not eligible amount in currency	Rate	Not eligible amount in EURO	Eligible amount in EURO	Explanation	costs not eligible, but accepted for non profit rule
B	Coordinator	Workstream 5	DIHR	Apr.2012	Partner Workshop, Denmark, flight	431,11	PLN	4,1612	103,60			1,0000	0,00	103,60		0,00
B	Coordinator	Workstream 5	DIHR	Aug.2012	Partner Workshop, Denmark, transportation ACCEPT	202,71	€	1,0000	202,71			1,0000	0,00	202,71		0,00
B	Coordinator	Workstream 5	DIHR	Nov.2012	Partner Workshop, Denmark, transportation GLEN	261,98	€	1,0000	261,98			1,0000	0,00	261,98		0,00
B	Coordinator	Workstream 5	DIHR	Nov.2012	Partner Workshop, Denmark, transportation	254,48	€	1,0000	254,48			1,0000	0,00	254,48		0,00
B	Coordinator	Workstream 6	DIHR	Nov.2012	Partner Workshop, Hungary, transportation ILGA Portugal	5.700,00	HUF	284,5800	20,03			1,0000	0,00	20,03	exchange rate fo nov 2012 is 284,58	0,00
B	Coordinator	Workstream 6	DIHR	Nov.2012	Partner Workshop, Hungary, transportation MOZAIKA	90,60	LVL	0,6961	130,15			1,0000	0,00	130,15		0,00
B	Coordinator	Workstream 6	DIHR	Nov.2012	Partner Workshop, Hungary, transportation RFSL	345,86	€	1,0000	345,86			1,0000	0,00	345,86		0,00
B	Coordinator	Workstream 6	DIHR	Nov.2012	Partner Workshop, Hungary, transportation GLEN	261,98	€	1,0000	261,98			1,0000	0,00	261,98		0,00
B	Coordinator	Workstream 6	DIHR	Nov.2012	Partner Workshop, Hungary, transportation	79,20	PLN	4,1305	19,17			1,0000	0,00	19,17		0,00
B	Coordinator	Workstream 6	DIHR	Nov.2012	Partner Workshop, Hungary, transportation	252,57	€	1,0000	252,57			1,0000	0,00	252,57		0,00
B	Coordinator	Workstream 5	DIHR	Apr.2012	Partner Workshop, Denmark, hotel partners	13.648,00	DKK	7,4372	1.835,10			1,0000	0,00	1.835,10		0,00
B	Coordinator	Workstream 5	DIHR	Mar.2012	Partner Workshop, Denmark, hotel partners	21.492,00	DKK	7,4355	2.890,46			1,0000	0,00	2.890,46		0,00
B	Coordinator	Workstream 5	DIHR	Feb.2012	Partner Workshop, Denmark, hotel partners	20.088,00	DKK	7,4341	2.702,14			1,0000	0,00	2.702,14		0,00
B	Coordinator	Workstream 5	DIHR		Partner Workshop, Denmark, hotel partners		€	1,0000	0,00			1,0000	0,00	0,00		0,00
B	Coordinator	Workstream 6	DIHR	Aug.2012	Partner Workshop, Hungary, transportation	1.564,00	DKK	7,4385	210,26			1,0000	0,00	210,26		0,00
B	Coordinator	Workstream 5	DIHR	Apr.2012	Partner Workshop, Denmark, transportation	4.475,32	DKK	7,4385	601,64			1,0000	0,00	601,64		0,00

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For Commission Services only		1.987.921,02	18.482,75

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B	Coordinator	Workstream 5	DIHR	Apr.2012	Partner Workshop, Denmark, transportation	5.294,15	DKK	7,4385	711,72			1,0000	0,00	711,72		0,00
B	Coordinator	Workstream 5	DIHR	Apr.2012	Partner Workshop, Denmark, transportation	4.475,32	DKK	7,4385	601,64			1,0000	0,00	601,64		0,00
B	Coordinator	Workstream 5	DIHR	Apr.2012	Partner Workshop, Denmark, transportation	4.573,73	DKK	7,4385	614,87			1,0000	0,00	614,87		0,00
B	Coordinator	Workstream 5	DIHR	Apr.2012	Partner Workshop, Denmark, transportation	4.478,31	DKK	7,4385	602,04			1,0000	0,00	602,04		0,00
B	Coordinator	Workstream 6	DIHR	Sep.2012	FELGBT workshop in Hungary	2.100,81	€	1,0000	2.100,81			1,0000	0,00	2.100,81		0,00
B	Coordinator	Workstream 6	DIHR	Jul.2012	Partner Workshop, Hungary, transportation	309,47	€	1,0000	309,47			1,0000	0,00	309,47		0,00
B	Coordinator	Workstream 5	DIHR	Feb.2012	Partner Workshop, Denmark, transportation	4.400,86	DKK	7,4341	591,98			1,0000	0,00	591,98		0,00
B	Coordinator	Workstream 5	DIHR	Feb.2012	Partner Workshop, Denmark, transportation	10.445,32	DKK	7,4341	1.405,06			1,0000	0,00	1.405,06		0,00
B	Coordinator	Workstream 5	DIHR	Feb.2012	Partner Workshop, Denmark, transportation	5.980,00	DKK	7,4341	804,40			1,0000	0,00	804,40		0,00
B	Coordinator	Workstream 5	DIHR	Feb.2012	Partner Workshop, Denmark, transportation	2.990,00	DKK	7,4341	402,20			1,0000	0,00	402,20		0,00
B	Coordinator	Workstream 5	DIHR	Apr.2012	Partner Workshop, Denmark, hotel partners	43.780,00	DKK	7,4372	5.886,62			1,0000	0,00	5.886,62		0,00
C	Coordinator	Workstream 5	DIHR	Aug.2012	Purchase of Camera, RFSL Sweden	3.707,73	SEK	8,3488	444,10		0,00	8,3488	0,00	444,10		0,00
C		Coordinator / Workstream 5	DIHR	Aug.2012	Purchase of Camera, MOZAIKA	449,20	€	1,0000		moved from E to C	271,39	1,0000	271,39	177,81	according to the partner the depreciation is 2 years for cameras (email 11/04/2012). The item was bought on 13/2/2012 therefore only 9,5 months use for the project. Therefore the amount eligible for the project=9,5/24*449,20=177,81	0,00
C	Coordinator	Workstream 6	DIHR	Dec.2011	Purchase of camera,	500,00	€	1,0000	500,00			1,0000	0,00	500,00		0,00
E	Coordinator	Workstream 5	DIHR	Aug.2011	COWI first installment	156.384,00	€	1,0000	156.384,00			1,0000	0,00	156.384,00		0,00
E	Coordinator	Workstream 5	DIHR	Nov.2012	COWI final installment	38.596,00	€	1,0000	38.596,00			1,0000	0,00	38.596,00		0,00

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161	F	Coordinator	Workstream 0		2010-2012	Overhead	71.412,70	€	1,0000	71.412,70			1,0000	0,00	71.412,70		0,00
162	G	Coordinator	Workstream 0		dec.2010	Pre-financing	696.342,61	€	1,0000	696.342,61			1,0000	0,00	696.342,61		0,00
163	I	Coordinator	Workstream 0		2010-2012	Co-financing	220.369,42	€	1,0000	220.369,42			1,0000	0,00	220.369,42		0,00
164	B	Coordinator	Workstream 5		Mar.2012	Partner workshop, Copenhagen, partner flights	5.259,59	DKK	7,4355	707,36			1,0000	0,00	707,36		0,00
165	B	Coordinator	Workstream 1		Apr.2011	Data Collection in participating countries, Ireland, flight	106,61	€	1,0000	106,61			1,0000	0,00	106,61		0,00
166	B	Coordinator	Workstream 1		Apr.2011	Data Collection in participating countries, Ireland, per diem	98,74	€	1,0000	98,74			1,0000	0,00	98,74		0,00
167	B	Coordinator	Workstream 2		Mar.2012	Flight, Germany - Denmark	2.974,77	DKK	7,4355	400,08			1,0000	0,00	400,08		0,00
168	B	Coordinator	Workstream 2		Mar.2012	Flight, Germany - Hungary	5.332,89	DKK	7,4355	717,22			1,0000	0,00	717,22		0,00
169	B	Coordinator	Workstream 2		Mar.2012	Hotel, Copenhagen	516,00	DKK	7,4355	69,40			1,0000	0,00	69,40		0,00
170	A	Coordinator	Workstream 0		Dec 2010-Nov 2012	working hours	73.386,20	€	1,0000	73.386,20	this is a consolidated sum, based on calculations of each employee's time registered for every month and converted into Euro in compliance with the actual rate (from the EC website). Due to a large amount of emoloyees and months, DIHR got permission from the EC to report the consolidated sums. The actual calcualtion is evident in Annex to this reporting.		1,0000	0,00	73.386,20		0,00
171	B	Coordinator	Workstream 0		Jan.2011	Interim meeting with Commission, consumption	26,70	€	1,0000	26,70			1,0000	0,00	26,70		0,00
172	B	Coordinator	Workstream 0		Jan.2011	Interim meeting with Commission, consumption	42,00	DKK	7,4544	5,63			1,0000	0,00	5,63		0,00
173	B	Coordinator	Workstream 0		Jan.2011	Interim meeting with Commission, local transportation, BE	48,60	€	1,0000	48,60			1,0000	0,00	48,60		0,00
174	B	Coordinator	Workstream 1		Mar.2011	Data Collection in participating countries, Latvia+Sweden, flight	2.978,35	DKK	7,4553	399,49			1,0000	0,00	399,49		0,00
175	B	Coordinator	Workstream 1		Mar.2011	Data Collection in participating countries, Latvia+Sweden, hotel Sweden	2.107,36	SEK	8,8320	238,61			1,0000	0,00	238,61		0,00

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Ref budg	Name of Beneficiary	Workstream	Accounting reference(s)	Date/periode or duration when the cost was incurred	Description of item. Answer to the questions: Who or What? - Why? - For which price?	Amount in currency	Currency	Rate	TOTAL	Explanation	Not eligible amount in currency	Rate	Not eligible amount in EURO	Eligible amount in EURO	Explanation	costs not eligible, but accepted for non profit rule
B	Coordinator	Workstream 1		Mar.2011	Data Collection in participating countries, Latvia+Sweden, hotel Latvia	105,42	LVL	0,7048	149,57			1,0000	0,00	149,57		0,00
B	Coordinator	Workstream 1		Mar.2011	Data Collection in participating countries, Latvia+Sweden, per diem	2.028,59	DKK	7,4553	272,10			1,0000	0,00	272,10		0,00
B	Coordinator	Workstream 1		Mar.2011	Data Collection in participating countries, Latvia+Sweden, local transportation Sweden	1.167,73	SEK	8,8320			0,00	8,8320	0,00	132,22		0,00
B	Coordinator	Workstream 1		Mar.2011	Data Collection in participating countries, Latvia+Sweden, local transportation Latvia	12,45	LVL	0,7048				0,7048	0,00	17,66		0,00
B	Coordinator	Workstream 1		Mar.2011	Data Collection in participating countries, Latvia+Sweden, local transportation Latvia	16,89	LVL	0,7048			7,07	1,0000	7,07	16,89	the receipts are for 1,89LVL equivalent to 2,68eur and a receipt for 15eurs. Total 16,89	0,00
B	Coordinator	Workstream 1		Apr.2011	Data Collection in participating countries, Poland+Ireland, flight	4.207,78	DKK	7,4573	564,25			1,0000	0,00	564,25		0,00
B	Coordinator	Workstream 1		Apr.2011	Data Collection in participating countries, Poland+Ireland, per diem	2.047,51	DKK	7,4573	274,56			1,0000	0,00	274,56		0,00
B	Coordinator	Workstream 1		Apr.2011	Data Collection in participating countries, Poland+Ireland, hotel Poland	2.969,63	PLN	3,9880	744,64			1,0000	0,00	744,64		0,00
B	Coordinator	Workstream 1		Apr.2011	Data Collection in participating countries, Poland+Ireland, local transportation Poland	338,79	PLN	3,9880	84,95			1,0000	0,00	84,95		0,00
B	Coordinator	Workstream 1		Apr.2011	Data Collection in participating countries, Poland+Ireland, local transportation Ireland	40,90	€	1,0000	40,90			1,0000	0,00	40,90		0,00
B	Coordinator	Workstream 1		Apr.2011	Data Collection in participating countries, Poland+Ireland, visa	450,00	DKK	7,4730	60,22			1,0000	0,00	60,22		0,00
B	Coordinator	Workstream 4		Oct.2011	ILGA Conference, Italy, flight	2.688,31	DKK	7,4422	361,23			1,0000	0,00	361,23		0,00

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188	B	Coordinator	Workstream 4		Oct.2011	ILGA Conference, Italy, representation	71,00	€	1,0000	71,00			1,0000	0,00	71,00		0,00
189	B	Coordinator	Workstream 4		Oct.2011	ILGA Conference, Italy, local transportation Denmark	323,00	DKK	7,4422	43,40			1,0000	0,00	43,40		0,00
190	B	Coordinator	Workstream 4		Oct.2011	ILGA Conference, Italy, local transportation Italy	63,50	€	1,0000	63,50			1,0000	0,00	63,50		0,00
191	B	Coordinator	Workstream 4		Oct.2011	ILGA Conference, Italy, per diem	546,03	DKK	7,4422	73,37			1,0000	0,00	73,37		0,00
192	B	Coordinator	Workstream 4		Oct.2011	ILGA Conference, Italy, internet Italy	21,60	€	1,0000	21,60			1,0000	0,00	21,60		0,00
193	B	Coordinator	Workstream 6		Oct.2012	Evaluation meeting with partner, Sweden, flight	3.028,47	DKK	7,4560	406,18			1,0000	0,00	406,18		0,00
194	B	Coordinator	Workstream 6		Oct.2012	Evaluation meeting with partner, Sweden, local transportation Sweden	1.138,60	SEK	8,4500	134,75			1,0000	0,00	134,75		0,00
195	B	Coordinator	Workstream 6		Oct.2012	Evaluation meeting with partner, Sweden, local transportation Denmark	542,00	DKK	7,4560	72,69			1,0000	0,00	72,69		0,00
196	B	Coordinator	Workstream 6		Oct.2012	Evaluation meeting with partner, Sweden, representation	72,00	SEK	8,4500	8,52			1,0000	0,00	8,52		0,00
197	B	Coordinator	Workstream 5		Oct.2012	Partner visits, closing meetings, Latvia+Bulgaria, flight	6.450,23	DKK	7,4560	865,11			1,0000	0,00	865,11		0,00
198	B	Coordinator	Workstream 5		Oct.2012	Partner visits, closing meetings, Latvia+Bulgaria, local transportation Denmark	590,00	DKK	7,4560	79,13			1,0000	0,00	79,13		0,00
199	B	Coordinator	Workstream 5		Oct.2012	Partner visits, closing meetings, Latvia+Bulgaria, hotel Latvia	40,66	LVL	0,6963	58,39			1,0000	0,00	58,39		0,00
200	B	Coordinator	Workstream 5		Oct.2012	Partner visits, closing meetings, Latvia+Bulgaria, working dinner Latvia	53,80	LVL	0,6963	77,27			1,0000	0,00	77,27		0,00

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B	Coordinator	Workstream 5		Oct.2012	Partner visits, closing meetings, Latvia+Bulgaria, hotel Bulgaria	281,44	BGN	1,9558	143,90			1,0000	0,00	143,90		0,00
B	Coordinator	Workstream 5		Oct.2012	Partner visits, closing meetings, Latvia+Bulgaria, working dinner Bulgaria	113,40	BGN	1,9558	57,98			1,0000	0,00	57,98		0,00
B	Coordinator	Workstream 5		Oct.2012	Partner visits, closing meetings, Latvia+Bulgaria, per diem	556,04	DKK	7,4560	74,58			1,0000	0,00	74,58		0,00
B	Coordinator	Workstream 3		Jan.2012	Data Collection in participating countries, Romania, flight	7.189,36	DKK	7,4343	967,05			1,0000	0,00	967,05		0,00
B	Coordinator	Workstream 3		Jan.2012	Data Collection in participating countries, Romania, hotel	561,29	RON	4,3025	130,46			1,0000	0,00	130,46		0,00
B	Coordinator	Workstream 3		Jan.2012	Data Collection in participating countries, Romania, per diem	712,83	DKK	7,4343	95,88			1,0000	0,00	95,88		0,00
B	Coordinator	Workstream 3		Jan.2012	Data Collection in participating countries, Romania, local transportation	114,30	RON	4,3025	26,57			1,0000	0,00	26,57		0,00
B	Coordinator	Workstream 3		Jan.2012	Data Collection in participating countries, Romania, per diem	148,80	DKK	7,4343	20,02			1,0000	0,00	20,02		0,00
B	Coordinator	Workstream 5		May.2012	Representation, Teacher's Workshop	281,37	DKK	7,4385	37,83			1,0000	0,00	37,83		0,00
B	Coordinator	Workstream 6		Aug.2012	Partner Workshop, Hungary, flight	1.254,00	DKK	7,4385	168,58			1,0000	0,00	168,58		0,00
B	Coordinator	Workstream 6		Aug.2012	Partner Workshop, Hungary, per diem	792,46	DKK	7,4385	106,53			1,0000	0,00	106,53		0,00
B	Coordinator	Workstream 6		Aug.2012	Partner Workshop, Hungary, local transportation Hungary	11.500,00	HUF	279,7000	41,12			1,0000	0,00	41,12		0,00
B	Coordinator	Workstream 6		Aug.2012	Partner Workshop, Hungary, partner flights	10.012,72	DKK	7,4385	1.346,07			1,0000	0,00	1.346,07		0,00
E	Coordinator	Workstream 6		Oct.2012	Education, Mosegaard Skole, materials	133,88	DKK	7,4560	17,96			1,0000	0,00	17,96		0,00
E	Coordinator	Workstream 6		Oct.2012	Education, Mosegaard Skole, transportation	87,00	DKK	7,4560	11,67			1,0000	0,00	11,67		0,00
B	Coordinator	Workstream 4		Aug.2011	ILGA Conference, Italy, conference fee	2.040,00	€	1,0000	2.040,00			1,0000	0,00	2.040,00		0,00
B	Coordinator	Workstream 1		Apr.2011	Data Collection in participating countries, Poland+Ireland, hotel Ireland	471,16	€	1,0000	471,16			1,0000	0,00	471,16		0,00
B	Coordinator	Workstream 3		June.2012	Data Collection in participating countries, Sweden, flight	3.857,62	DKK	7,4312	519,11			1,0000	0,00	519,11		0,00

DETAILED BUDGET EXECUTION

For Commission Services only

Sum of the visible/filtered entries: **2.009.324,57**

		2.009.324,57			1.987.921,02		18.482,75

Ref budg	Name of Beneficiary	Workstream	Accounting reference(s)	Date/periode or duration when the cost was incurred	Description of item / Answer to the questions: Who or What? - Why? - For which price?	Amount in currency	Currency	Rate	TOTAL	Explanation	Not eligible amount in currency	Rate	Not eligible amount in EURO	Eligible amount in EURO	Explanation	costs not eligible, but accepted for non profit rule
B	Coordinator	Workstream 3		June 2012	Data Collection in participating countries, Sweden, local transportation Denmark	246,00	DKK	7,4312	33,10			1,0000	0,00	33,10		0,00
B	Coordinator	Workstream 3		June 2012	Data Collection in participating countries, Sweden, local transportation Sweden	1.035,57	SEK	8,9555	115,64			1,0000	0,00	115,64		0,00
B	Coordinator	Workstream 3		June 2012	Data Collection in participating countries, Sweden, representation Denmark	60,00	DKK	7,4312	8,07			1,0000	0,00	8,07		0,00
B	Coordinator	Workstream 3		June 2012	Data Collection in participating countries, Sweden, representation Sweden	187,00	SEK	8,9555	20,88			1,0000	0,00	20,88		0,00
B	Coordinator	Workstream 3		June 2012	Data Collection in participating countries, Sweden, representation Sweden	247,71	SEK	8,9555	27,66			1,0000	0,00	27,66		0,00
A	Coordinator	Workstream 0		Jan 2012-Nov 2012	working hours	22.533,70	€	1,0000	22.533,70	see above		1,0000	0,00	22.533,70		0,00
B	Coordinator	Workstream 7		Oct 2012	Evaluation meeting w. ILGA Europe,flight	4.240,00	DKK	7,4560	568,67			1,0000	0,00	568,67		0,00
B	Coordinator	Workstream 7		Oct 2012	Evaluation meeting w. ILGA Europe, local transportation Belgium	19,20	€	1,0000	19,20			1,0000	0,00	19,20		0,00
B	Coordinator	Workstream 7		Oct 2012	Evaluation meeting w. ILGA Europe, local transportation Denmark	87,00	DKK	7,4560	11,67			1,0000	0,00	11,67		0,00
A	Coordinator	Workstream 0		Jan 2011-Nov 2012	working hours	10.675,60	€	1,0000	10.675,60	see above		1,0000	0,00	10.675,60		0,00
B	Coordinator	Workstream 2		Feb 2012	Website meeting with LGM, flight	3.012,36	DKK	7,4341	405,21			1,0000	0,00	405,21		0,00
B	Coordinator	Workstream 2		Feb 2012	Website meeting with LGM, hotel	125,57	€	1,0000	125,57			1,0000	0,00	125,57		0,00
B	Coordinator	Workstream 2		Feb 2012	Website meeting with LGM, local transportation Germany	22,00	€	1,0000	22,00			1,0000	0,00	22,00		0,00

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	D - Consumables	K - Contribution from Beneficiaries
	E - Other direct costs	
	F - Overheads	

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		1.987.921,02				18.482,75
Sum of the visible/filtered entries		2.009.324,57				
		2.009.324,57				

Ref budg	Name of Beneficiary	Workstream	Accounting reference(s)	Date/periode or duration when the cost was incurred	Description of item / Answer to the questions: Who or What ? - Why ? - For which price ?	Amount in currency	Currency	Rate	TOTAL	Explanation	Not eligible amount in currency	Rate	Not eligible amount in EURO	Eligible amount in EURO	Explanation	costs not eligible, but accepted for non profit rule
B	Coordinator	Workstream 2		Feb.2012	Website meeting with LGMI, local transportation Denmark	105,00	DKK	7,4341	14,12			1,0000	0,00	14,12		0,00
B	Coordinator	Workstream 2		Feb.2012	Website meeting with LGMI, local transportation Germany	21,70	€	1,0000	21,70			1,0000	0,00	21,70		0,00
B	Coordinator	Workstream 2		Feb.2012	Website meeting with LGMI, local transportation Denmark	103,00	DKK	7,4341	13,86			1,0000	0,00	13,86		0,00
B	Coordinator	Workstream 2		Feb.2012	Website meeting with LGMI, per diem	652,19	DKK	7,4341	87,73			1,0000	0,00	87,73		0,00
B	Coordinator	Workstream 5		Mar.2012	Partner workshop, Copenhagen, partner flights	12.757,17	DKK	7,4355	1.715,71			1,0000	0,00	1.715,71		0,00
B	Coordinator	Workstream 5		Mar.2012	Partner workshop, Copenhagen, partner flights	4.955,93	DKK	7,4355	666,52			1,0000	0,00	666,52		0,00
B	Coordinator	Workstream 5		Mar.2012	Partner workshop, Copenhagen, partner flights	3.884,72	DKK	7,4355	522,46			1,0000	0,00	522,46		0,00
A	Coordinator	Workstream 0		Nov.2012	working hours	2.428,14	€	1,0000	2.428,14	see above		1,0000	0,00	2.428,14		0,00
B	Coordinator	Workstream 0		Jan.2011	Interim meeting with Commission, flight	5.368,31	DKK	7,4544	720,15			1,0000	0,00	720,15		0,00
B	Coordinator	Workstream 0		Jan.2011	Commission, consumption	31,20	DKK	7,4544	4,19			1,0000	0,00	4,19		0,00
B	Coordinator	Workstream 0		Jan.2011	Interim meeting with Commission, consumption	25,66	€	1,0000	25,66			1,0000	0,00	25,66		0,00
A	Coordinator	Workstream 0		Sept 2011-Nov 2012	working hours	22.590,40	€	1,0000	22.590,40	see above		1,0000	0,00	22.590,40		0,00
B	Coordinator	Workstream 4		Oct.2011	ILGA Conference, Italy, flight	3.134,08	DKK	7,4422	421,12			1,0000	0,00	421,12		0,00
B	Coordinator	Workstream 4		Oct.2011	ILGA Conference, Italy, local transportation Denmark	56,00	DKK	7,4422	7,52			1,0000	0,00	7,52		0,00
B	Coordinator	Workstream 4		Oct.2011	ILGA Conference, Italy, per diem	527,04	DKK	7,4422	70,82			1,0000	0,00	70,82		0,00
E	Coordinator	Workstream 4		Feb.2012	Meeting expenses, representation, Denmark	176,18	DKK	7,4341	23,70			1,0000	0,00	23,70		0,00
E	Coordinator	Workstream 4		Mar.2012	Meeting expenses, representation, Denmark	235,20	DKK	7,4355	31,63			1,0000	0,00	31,63		0,00
E	Coordinator	Workstream 4		Mar.2012	Workshop 3, representation, Denmark	420,64	DKK	7,4355	56,57			1,0000	0,00	56,57		0,00
E	Coordinator	Workstream 4		Mar.2012	Workshop 3, representation, Denmark	46,36	DKK	7,4355	6,23			1,0000	0,00	6,23		0,00

DETAILED BUDGET EXECUTION

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Sum of the visible/filtered entries: 2.009.324,57 | 2.009.324,57 | 1.987.921,02 | 18.482,75

#	Ref budg	Name of Beneficiary	Workstream	Accounting reference(s)	Date/periode or duration when the cost was incurred	Description of item / Answer to the questions: Who or What? - Why? - For which price?	Amount in currency	Currency	Rate	TOTAL	Explanation	Not eligible amount in currency	Rate	Not eligible amount in EURO	Eligible amount in EURO	Explanation	costs not eligible, but accepted for non profit rule
251	E	Coordinator	Workstream 2		June 2011	Working lunch with external experts	85,00	DKK	7,4560	11,40			1,0000	0,00	11,40		
252	E	Coordinator	Workstream 2		Aug.2011	Working lunch with external experts	388,00	DKK	7,4497	52,08			1,0000	0,00	52,08		0,00
253	A	Cobeneficiary 9	Workstream 0		Dec.2010	working days	1.448,64	RON	4,2943	337,34			1,0000	0,00	337,34		0,00
254	A	Cobeneficiary 9	Workstream 0		Jan.2011	working days	1.738,36	RON	4,2873	405,47			1,0000	0,00	405,47		0,00
255	A	Cobeneficiary 9	Workstream 0		Feb.2011	working days	2.028,09	RON	4,2574	476,37			1,0000	0,00	476,37		0,00
256	A	Cobeneficiary 9	Workstream 0		March 2011	working days	2.028,09	RON	4,2125	481,45			1,0000	0,00	481,45		0,00
257	A	Cobeneficiary 9	Workstream 0		Apr.2011	working days	2.317,82	RON	4,1035	564,84			1,0000	0,00	564,84		0,00
258	A	Cobeneficiary 9	Workstream 0		May 2011	working days	2.028,09	RON	4,0810	496,96			1,0000	0,00	496,96		0,00
259	A	Cobeneficiary 9	Workstream 0		June 2011	working days	1.158,91	RON	4,1235	281,05			1,0000	0,00	281,05		0,00
260	A	Cobeneficiary 9	Workstream 0		July 2011	working days	1.158,91	RON	4,2105	275,24			1,0000	0,00	275,24		0,00
261	A	Cobeneficiary 9	Workstream 0		Aug.2011	working days	869,18	RON	4,2505	204,49			1,0000	0,00	204,49		0,00
262	A	Cobeneficiary 9	Workstream 0		Sept.2011	working days	1.448,64	RON	4,2163	343,58			1,0000	0,00	343,58		0,00
263	A	Cobeneficiary 9	Workstream 0		Oct.2011	working days	1.158,91	RON	4,3310	267,58			1,0000	0,00	267,58		0,00
264	A	Cobeneficiary 9	Workstream 0		Nov.2011	working days	1.448,64	RON	4,3115	335,99			1,0000	0,00	335,99		0,00
265	A	Cobeneficiary 9	Workstream 0		Dec.2011	working days	1.448,64	RON	4,3518	332,88			1,0000	0,00	332,88		0,00
266	A	Cobeneficiary 9	Workstream 0		Jan.2012	working days	1.448,64	RON	4,3025	336,70			1,0000	0,00	336,70		0,00
267	A	Cobeneficiary 9	Workstream 0		Feb.2012	working days	1.448,64	RON	4,3380	333,94			1,0000	0,00	333,94		0,00
268	A	Cobeneficiary 9	Workstream 0		March 2012	working days	3.187,00	RON	4,3480	732,98			1,0000	0,00	732,98		0,00
269	A	Cobeneficiary 9	Workstream 0		Apr.2012	working days	3.187,00	RON	4,3807	727,51			1,0000	0,00	727,51		0,00
270	A	Cobeneficiary 9	Workstream 0		May 2012	working days	2.028,09	RON	4,3878	462,21			1,0000	0,00	462,21		0,00
271	A	Cobeneficiary 9	Workstream 0		June 2012	working days	1.738,36	RON	4,4675	389,11			1,0000	0,00	389,11		0,00
272	A	Cobeneficiary 9	Workstream 0		July 2012	working days	1.738,36	RON	4,4510	390,55			1,0000	0,00	390,55		0,00
273	A	Cobeneficiary 9	Workstream 0		Aug.2012	working days	1.448,64	RON	4,5635	317,44			1,0000	0,00	317,44		0,00
274	A	Cobeneficiary 9	Workstream 0		Sept.2012	working days	2.607,55	RON	4,4568	585,07			1,0000	0,00	585,07		0,00
275	A	Cobeneficiary 9	Workstream 0		Oct.2012	working days	3.476,73	RON	4,5185	769,44			1,0000	0,00	769,44		0,00
276	A	Cobeneficiary 9	Workstream 0		Nov.2012	working days	3.476,73	RON	4,5403	765,75			1,0000	0,00	765,75		0,00
277	B	Coordinator	Workstream 5		Mar.2012	Partner workshop, Copenhagen, partner flights	4.536,57	DKK	7,4355	610,12			1,0000	0,00	610,12		0,00
278	A	Cobeneficiary 6	Workstream 0		Jan.2011	working days	280,02	€	1,0000	280,02			1,0000	0,00	280,02		0,00
279	A	Cobeneficiary 6	Workstream 0		Feb.2011	working days	1.321,26	€	1,0000	1.321,26			1,0000	0,00	1.321,26		0,00
280	A	Cobeneficiary 6	Workstream 0		March 2011	working days	1.201,44	€	1,0000	1.201,44			1,0000	0,00	1.201,44		0,00
281	A	Cobeneficiary 6	Workstream 0		Apr.2011	working days	1.281,53	€	1,0000	1.281,53			1,0000	0,00	1.281,53		0,00
282	A	Cobeneficiary 6	Workstream 0		May 2011	working days	1.641,64	€	1,0000	1.641,64			1,0000	0,00	1.641,64		0,00
283	A	Cobeneficiary 6	Workstream 0		June 2011	working days	480,58	€	1,0000	480,58			1,0000	0,00	480,58		0,00
284	A	Cobeneficiary 6	Workstream 0		July 2011	working days	480,58	€	1,0000	480,58			1,0000	0,00	480,58		0,00
285	A	Cobeneficiary 6	Workstream 0		Aug.2011	working days	533,16	€	1,0000	533,16			1,0000	0,00	533,16		0,00

DETAILED BUDGET EXECUTION

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A	Cobeneficiary 6	Workstream 0		Sept.2011	working days	1.041,25	€	1,0000	1.041,25			1,0000	0,00	1.041,25		0,00
A	Cobeneficiary 6	Workstream 0		Oct.2011	working days	720,86	€	1,0000	720,86			1,0000	0,00	720,86		0,00
A	Cobeneficiary 6	Workstream 0		Nov.2011	working days	80,10	€	1,0000	80,10			1,0000	0,00	80,10		0,00
A	Cobeneficiary 6	Workstream 0		Dec.2011	working days	1.241,49	€	1,0000	1.241,49			1,0000	0,00	1.241,49		0,00
A	Cobeneficiary 6	Workstream 0		Jan.2012	working days	1.872,86	€	1,0000	1.872,86			1,0000	0,00	1.872,86	only a maximum of 13500 was foreseen. A total of 21003.59 was claimed in the final report. Therefore 7503.59 rejected. The explanation provided for the increase is not sufficient and does not explain why more time was spent on the project	
A	Cobeneficiary 6	Workstream 0		Feb.2012	working days	2.006,24	€	1,0000	2.006,24		683,01	1,0000	683,01	1.323,23	only a maximum of 13500 was foreseen. A total of 21003.59 was claimed in the final report. Therefore 7503.59 rejected. The explanation provided for the increase is not sufficient and does not explain why more time was spent on the project	683,01
A	Cobeneficiary 6	Workstream 0		March 2012	working days	2.006,24	€	1,0000	2.006,24		2.006,24	1,0000	2.006,24	0,00	only a maximum of 13500 was foreseen. A total of 21003.59 was claimed in the final report. Therefore 7503.59 rejected. The explanation provided for the increase is not sufficient and does not explain why more time was spent on the project	2.006,24
A	Cobeneficiary 6	Workstream 0		Apr.2012	working days	1.404,05	€	1,0000	1.404,05		1.404,05	1,0000	1.404,05	0,00	only a maximum of 13500 was foreseen. A total of 21003.59 was claimed in the final report. Therefore 7503.59 rejected. The explanation provided for the increase is not sufficient and does not explain why more time was spent on the project	1.404,05
A	Cobeneficiary 6	Workstream 0		May 2012	working days	561,75	€	1,0000	561,75		561,75	1,0000	561,75	0,00	only a maximum of 13500 was foreseen. A total of 21003.59 was claimed in the final report. Therefore 7503.59 rejected. The explanation provided for the increase is not sufficient and does not explain why more time was spent on the project	561,75
A	Cobeneficiary 6	Workstream 0		June 2012	working days	160,50	€	1,0000	160,50		160,50	1,0000	160,50	0,00	only a maximum of 13500 was foreseen. A total of 21003.59 was claimed in the final report. Therefore 7503.59 rejected. The explanation provided for the increase is not sufficient and does not explain why more time was spent on the project	160,50
A	Cobeneficiary 6	Workstream 0		July 2012	working days	160,50	€	1,0000	160,50		160,50	1,0000	160,50	0,00	only a maximum of 13500 was foreseen. A total of 21003.59 was claimed in the final report. Therefore 7503.59 rejected. The explanation provided for the increase is not sufficient and does not explain why more time was spent on the project	160,50

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A	Cobeneficiary 6	Workstream 0		Aug 2012	working days										only a maximum of 13500 was foreseen. A total of 21003,59 was claimed in the final report. Therefore 7503,59 rejected. The explanation provided for the increase is not sufficient and does not explain why more time was spent on the project	
						722,25	€	1,0000	722,25		722,25	1,0000	722,25	0,00		722,25
A	Cobeneficiary 6	Workstream 0		Sept.2012	working days										only a maximum of 13500 was foreseen. A total of 21003,59 was claimed in the final report. Therefore 7503,59 rejected. The explanation provided for the increase is not sufficient and does not explain why more time was spent on the project	
						1.444,49	€	1,0000	1.444,49		1.444,49	1,0000	1.444,49	0,00		1.444,49
A	Cobeneficiary 6	Workstream 0		Oct.2012	working days										only a maximum of 13500 was foreseen. A total of 21003,59 was claimed in the final report. Therefore 7503,59 rejected. The explanation provided for the increase is not sufficient and does not explain why more time was spent on the project	
						240,75	€	1,0000	240,75		240,75	1,0000	240,75	0,00		240,75
A	Cobeneficiary 6	Workstream 0		Nov.2012	working days										only a maximum of 13500 was foreseen. A total of 21003,59 was claimed in the final report. Therefore 7503,59 rejected. The explanation provided for the increase is not sufficient and does not explain why more time was spent on the project	
						120,05	€	1,0000	120,05		120,05	1,0000	120,05	0,00		120,05
A	Coordinator	Workstream 0		Mar.2011-Mar 2012	working hours	31.929,90	€	1,0000	31.929,90	see above			0,00	31.929,90		0,00
B	Coordinator	Workstream 1		Mar.2011	Data Collection in participating countries, Latvia+Sweden, flight	2.978,35	DKK	7,4553	399,49				0,00	399,49		0,00
B	Coordinator	Workstream 1		Mar.2011	Data Collection in participating countries, Latvia+Sweden, hotel Latvia	105,42	LVL	0,7048	149,57				0,00	149,57		0,00
B	Coordinator	Workstream 1		Mar.2011	Data Collection in participating countries, Latvia+Sweden, hotel Sweden	2.107,36	SEK	8,8320	238,61				0,00	238,61		0,00
B	Coordinator	Workstream 1		Mar.2011	Data Collection in participating countries, Latvia+Sweden, local transportation Denmark	213,00	DKK	7,4553	28,57				0,00	28,57		0,00
B	Coordinator	Workstream 1		Mar.2011	Data Collection in participating countries, Latvia+Sweden, per diem	1.892,05	DKK	7,4553	253,79				0,00	253,79		0,00
B	Coordinator	Workstream 1		Apr.2011	Data Collection in participating countries, Romania+Bulgaria, flight	5.184,32	DKK	7,4573	695,20				0,00	695,20		0,00

DETAILED BUDGET EXECUTION

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				For Commission Services only		costs not eligible, but accepted for non profit rule

Ref budg	Name of Beneficiary	Workstream	Accounting reference(s)	Date/periode or duration when the cost was incurred	Description of item / Answer to the questions: Who or What ? - Why ? - For which price ?	Amount in currency	Currency	Rate	TOTAL	Explanation	Not eligible amount in currency	Rate	Not eligible amount in EURO	Eligible amount in EURO	Explanation	costs not eligible, but accepted for non profit rule
B	Coordinator	Workstream 1		Apr.2011	Data Collection in participating countries, Romania+Bulgaria, hotel Bulgaria	583,81	BGN	1,9558	298,50			1,0000	0,00	298,50		0,00
B	Coordinator	Workstream 1		Apr.2011	Data Collection in participating countries, Romania+Bulgaria, hotel Romania	790,20	RON	4,1035				4,1035	0,00	192,57		0,00
B	Coordinator	Workstream 1		Apr.2011	Data Collection in participating countries, Romania+Bulgaria, per diem	1.668,00	DKK	7,4573	223,67			1,0000	0,00	223,67		0,00
B	Coordinator	Workstream 1		Apr.2011	Data Collection in participating countries, Romania+Bulgaria, representation	206,19	RON	4,1035	50,25			1,0000	0,00	50,25		0,00
B	Coordinator	Workstream 1		Apr.2011	Data Collection in participating countries, Romania+Bulgaria, local transportation Denmark	447,00	DKK	7,4573	59,94			1,0000	0,00	59,94		0,00
B	Coordinator	Workstream 1		Apr.2011	Data Collection in participating countries, Romania+Bulgaria, local transportation Romania	115,56	RON	4,1035	28,16			1,0000	0,00	28,16	currency or exchange rate not correct	0,00
B	Coordinator	Workstream 3		Sep.2011	Data Collection in participating countries, Poland, flight	2.566,01	DKK	7,4512	344,38			1,0000	0,00	344,38		0,00
B	Coordinator	Workstream 3		Oct.2011	Data Collection in participating countries, Poland, hotel	668,35	PLN	4,4377	150,61			1,0000	0,00	150,61		0,00
B	Coordinator	Workstream 3		Oct.2011	Data Collection in participating countries, Poland, phone/internet	20,00	PLN	4,4377	4,51			1,0000	0,00	4,51		0,00
B	Coordinator	Workstream 3		Oct.2011	Data Collection in participating countries, Poland, per diem	792,46	DKK	7,4422	106,48			1,0000	0,00	106,48		0,00
B	Coordinator	Workstream 3		Oct.2011	Data Collection in participating countries, Poland, local transportation Denmark	472,00	DKK	7,4422	63,42			1,0000	0,00	63,42		0,00
B	Coordinator	Workstream 3		Oct.2011	Data Collection in participating countries, Poland, local transportation Poland	110,00	PLN	4,4377	24,79			1,0000	0,00	24,79		0,00
B	Coordinator	Workstream 3		Oct.2011	Data Collection in participating countries, Poland, representation	420,52	PLN	4,4377	94,76			1,0000	0,00	94,76		0,00
B	Coordinator	Workstream 3		Oct.2011	Data Collection in participating countries, Germany, flight	3.587,74	DKK	7,4422	482,08			1,0000	0,00	482,08		0,00
B	Coordinator	Workstream 3		Oct.2011	Data Collection in participating countries, Germany, local	217,00	DKK	7,4422	29,16			1,0000	0,00	29,16		0,00

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i - Other Income
K - Contribution from Beneficiaries

	Sum of the visible/filtered entries					For Commission Services only		
	2.009.324,57					1.987.921,02		18.482,75

Ref budg	Name of Beneficiary	Workstream	Accounting reference(s)	Date/periode or duration when the cost was incurred	Description of item. Answer to the questions: Who or What ? - Why ? - For which price ?	Amount in currency	Currency	Rate	TOTAL	Explanation	Not eligible amount in currency	Rate	Not eligible amount in EURO	Eligible amount in EURO	Explanation	costs not eligible, but accepted for non profit rule
B	Coordinator	Workstream 3		Oct.2011	Data Collection in participating countries, Germany, local transportation GE	22,00	€	1,0000	22,00			1,0000	0,00	22,00		0,00
B	Coordinator	Workstream 3		Oct.2011	Data Collection in participating countries, Germany, hotel	73,32	€	1,0000	73,32			1,0000	0,00	73,32		0,00
B	Coordinator	Workstream 3		Oct.2011	Data Collection in participating countries, Germany, per diem	652,19	DKK	7,4422	87,63			1,0000	0,00	87,63		0,00
E	Coordinator	Workstream 2		Nov.2011	Meeting with LGMI, representation	376,00	DKK	7,4427	50,52			1,0000	0,00	50,52		0,00
E	Coordinator	Workstream 2		Nov.2011	Meeting with LGMI, representation	41,96	DKK	7,4427	5,64			1,0000	0,00	5,64		0,00
A	Coordinator	Workstream 0		Jan 2011-Dec 2011	working hours	6.550,60	€	1,0000	6.550,60	see above		1,0000	0,00	6.550,60		0,00
B	Coordinator	Workstream 0		Jan.2011	Interim meeting with Commission, local transportation DK	606,00	DKK	7,4544	81,29			1,0000	0,00	81,29		0,00
B	Coordinator	Workstream 0		Jan.2011	Interim meeting with Commission, local transportation BE	15,30	€	1,0000			6,00	1,0000	6,00	9,30	the tickets are for a total of 9,30eur (5,10+2,10+2,1) and not 15,30.	0,00
B	Coordinator	Workstream 0		Jan.2011	Interim meeting with Commission, consumption	13,62	€	1,0000	13,62		0,00	1,0000	0,00	13,62		0,00
B	Coordinator	Workstream 0		Jan.2011	Interim meeting with Commission, consumption	43,37	€	1,0000	43,37			1,0000	0,00	43,37		0,00
B	Coordinator	Workstream 0		Jan.2011	Interim meeting with Commission, flight	1.775,80	DKK	7,4544	238,22			1,0000	0,00	238,22		0,00
	Cobeneficiary 1	Workstream 0		May-11	working hours					Workstream 0 is covering all working hours and days by DIHR and its partners					According to the contract the hourly rate was 200 KR. No amendment to the contract was provided. The salary slip also shows an amount of 200KR/hr. Therefore only 200kr/hr has been substantiated with documents. We took note that the rate has been altered according to the task performed by the person however no proof was provided that the tasks actually performed are in accordance with the danish standard rates. The fact that a higher rate was foreseen does not entitle an alteration of the contract. A proof of the rate is within market values is missing	
A	Cobeneficiary 1	Workstream 0		Jun-11	working hours	6.336,00	DKK	7,4574	849,63		1.536,00	7,4574	205,97	643,66		205,97
A	Cobeneficiary 1	Workstream 0		Jul-11	working hours	8.448,00	DKK	7,4560	1.133,05		2.048,00	7,4560	274,68	858,37	see A116	274,68
A	Cobeneficiary 1	Workstream 0		Aug-11	working hours	7.920,00	DKK	7,4592	1.061,78		1.920,00	7,4592	257,40	804,38	see A116	257,40
A		Workstream 0			working hours	6.996,00	DKK	7,4497	939,10		1.696,00	7,4497	227,66	711,44	see A116	227,66

DETAILED BUDGET EXECUTION

											Q
											18.482,75
For Commission Services only										O: 1.987.921,02	
Sum of the visible/filtered entries							TOTAL: 2.009.324,57				

Ref budg	A	Name of Beneficiary	Workstream	Accounting reference(s)	Date/periode or duration when cost was incurred	Description of item / Answer to the questions	Amount in currency	Currency	Rate	TOTAL	Explanation	Not eligible amount in currency	Rate	Not eligible amount in EURO	Eligible amount in EURO	Explanation	costs not eligible, but accepted for non profit rule
338	A	Cobeneficiary 1	Workstream 0		Sep-11	working hours	8.712,00	DKK	7,4512	1.169,21		2.112,00	7,4512	283,44	885,77	see A116	283,44
339	A	Cobeneficiary 1	Workstream 0		Oct-11	working hours	9.240,00	DKK	7,4422	1.241,57		2.240,00	7,4422	300,99	940,58	see A116	300,99
340	A	Cobeneficiary 1	Workstream 0		Nov-11	working hours	11.088,00	DKK	7,4427	1.489,78		2.688,00	7,4427	361,16	1.128,62	see A116	361,16
341	A	Cobeneficiary 1	Workstream 0		Dec-11	working hours	7.656,00	DKK	7,4377	1.029,35		1.856,00	7,4377	249,54	779,81	see A116	249,54
342	A	Cobeneficiary 1	Workstream 0		Jan-12	working hours	8.712,00	DKK	7,4343	1.171,87		2.112,00	7,4343	284,09	887,78	see A116	284,09
343	A	Cobeneficiary 1	Workstream 0		Feb-12	working hours	13.200,00	DKK	7,4341	1.775,60		3.200,00	7,4341	430,45	1.345,15	see A116	430,45
344	A	Cobeneficiary 1	Workstream 0		Mar-12	working hours	7.392,00	DKK	7,4355	994,15		1.792,00	7,4355	241,01	753,14	see A116	241,01
345	A	Cobeneficiary 1	Workstream 0		Apr-12	working hours	21.384,00	DKK	7,4372	2.875,28		5.184,00	7,4372	697,04	2.178,24	see A116	697,04
346	A	Cobeneficiary 1	Workstream 0		May-12	working hours	12.408,00	DKK	7,4385	1.668,08		3.008,00	7,4385	404,38	1.263,70	see A116	404,38
347	A	Cobeneficiary 1	Workstream 0		Jun-12	working hours	2.376,00	DKK	7,4312	319,73		576,00	7,4312	77,51	242,22	see A116	77,51
348	A	Cobeneficiary 1	Workstream 0		Jul-12	working hours	7.392,00	DKK	7,4330	994,48		1.792,00	7,4330	241,09	753,39	see A116	241,09
349	A	Cobeneficiary 1	Workstream 0		Aug-12	working hours	5.808,00	DKK	7,4385	780,80		1.408,00	7,4385	189,29	591,51	see A116	189,29
350	A	Cobeneficiary 1	Workstream 0		Sep-12	working hours	54.120,00	DKK	7,4500	7.264,43		13.120,00	7,4500	1.761,07	5.503,36	see A116	1.761,07
351	A	Cobeneficiary 1	Workstream 0		Oct-12	working hours	4.844,00	DKK	7,4560	649,68		1.174,00	7,4560	157,46	492,22	see A116	157,46
352	A	Cobeneficiary 1	Workstream 0		Nov-12	working hours	33.528,00	DKK	7,4597	4.494,55		8.128,00	7,4597	1.089,59	3.404,96	see A116	1.089,59
353	B	Coordinator	Workstream 5		Mar.2012	Partner workshop, Copenhagen, partner flights	2.217,48	DKK	7,4355	298,23				0,00	298,23		0,00
354	A	Coordinator	Workstream 0		Oct 2011-April 2012	working hours	19.241,20	€	1,0000	19.241,20	see above DEC2012-DEC2013 outside eligibility period			0,00	19.241,20		0,00
355	A	Cobeneficiary 2	Workstream 0		Jan 2011-Nov 2012	working days	12.502,00	€	1,0000	12.502,00				0,00	12.502,00		0,00
356	A	Cobeneficiary 7	Workstream 0		Jan-11	working days	2.877,52	SEK	9,0133	319,25				0,00	319,25		0,00
357	A	Cobeneficiary 7	Workstream 0		Feb-11	working days	2.806,73	SEK	8,8530	317,04				0,00	317,04		0,00
358	A	Cobeneficiary 7	Workstream 0		Mar-11	working days	2.900,98	SEK	8,8320	328,46				0,00	328,46		0,00
359	A	Cobeneficiary 7	Workstream 0		Apr-11	working days	2.942,44	SEK	8,9185	329,93				0,00	329,93		0,00
360	A	Cobeneficiary 7	Workstream 0		May-11	working days	5.884,88	SEK	8,9280	659,15				0,00	659,15		0,00
361	A	Cobeneficiary 7	Workstream 0		Jun-11	working days	5.884,88	SEK	8,8914	661,86				0,00	661,86		0,00
362	A	Cobeneficiary 7	Workstream 0		Sep-11	working days	4.872,70	SEK	9,1900	530,22				0,00	530,22		0,00
363	A	Cobeneficiary 7	Workstream 0		Oct-11	working days	4.697,03	SEK	9,2116	509,90				0,00	509,90		0,00
364	A	Cobeneficiary 7	Workstream 0		Nov-11	working days	4.454,63	SEK	9,0182	493,96				0,00	493,96		0,00
365	A	Cobeneficiary 7	Workstream 0		Dec-11	working days	4.506,62	SEK	9,2195	488,81				0,00	488,81		0,00
366	A	Cobeneficiary 7	Workstream 0		Jan-12	working days	4.822,94	SEK	8,9414	539,39				0,00	539,39		0,00
367	A	Cobeneficiary 7	Workstream 0		Feb-12	working days	5.694,71	SEK	8,8996	639,88				0,00	639,88		0,00
368	A	Cobeneficiary 7	Workstream 0		Mar-12	working days	6.122,78	SEK	8,8275	693,60				0,00	693,60		0,00
369	A	Cobeneficiary 7	Workstream 0		Apr-12	working days	3.068,80	SEK	8,8450	346,95				0,00	346,95		0,00
370	A	Cobeneficiary 7	Workstream 0		May-12	working days	2.979,73	SEK	8,9024	334,71				0,00	334,71		0,00
371	A	Cobeneficiary 7	Workstream 0		Jun-12	working days	3.183,56	SEK	8,9555	355,49				0,00	355,49		0,00
372	A	Cobeneficiary 7	Workstream 0		Jul-12	working days	3.133,30	SEK	8,8009	356,02				0,00	356,02		0,00
373	A	Cobeneficiary 7	Workstream 0		Aug-12	working days	5.682,38	SEK	8,3488	680,62				0,00	680,62		0,00
374	A	Cobeneficiary 7	Workstream 0		Sep-12	working days	3.429,09	SEK	8,3478	410,78				0,00	410,78		0,00
375	A	Cobeneficiary 7	Workstream 0		Oct-12	working days	3.039,71	SEK	8,4500	359,73				0,00	359,73		0,00
376	A	Cobeneficiary 7	Workstream 0		Nov-12	working days	2.891,84	SEK	8,6155	335,66				0,00	335,66		0,00
377	E	Coordinator	Workstream 2		Oct.2012	LGMI	7.500,00	€	1,0000	7.500,00				0,00	7.500,00		0,00
378	E	Coordinator	Workstream 2		Oct.2012	LGMI, Additional content 6 countries	6.600,00	€	1,0000	6.600,00				0,00	6.600,00		0,00
379	E	Coordinator	Workstream 2		Nov.2012	LGMI, Sept-Oct 2012	10.209,15	€	1,0000	10.209,15				0,00	10.209,15		0,00
380	E	Coordinator	Workstream 2		Apr.2011	LGMI first installment, 80%	129.640,00	€	1,0000	129.640,00				0,00	129.640,00		0,00
381	A	Cobeneficiary 3	Workstream 0		March 2011	working days	272,05	LVL	0,7048	386,00				0,00	386,00		0,00
382	A	Cobeneficiary 3	Workstream 0		Apr.2011	working days	136,03	LVL	0,7093	191,78				0,00	191,78		0,00

DETAILED BUDGET EXECUTION

For Commission Services only

Sum of the visible/filtered entries	2.009.324,57			2.009.324,57					1.987.921,02		18.482,75

Ref budg	Name of Beneficiary	Workstream	Date/periode or duration when the cost was incurred	Description of item / Answer to the questions: Who or What? - Why? - For which price?	Amount in currency	Currency	Rate	TOTAL	Explanation	Not eligible amount in currency	Rate	Not eligible amount in EURO	Eligible amount in EURO	Explanation	costs not eligible, but not accepted for non profit rule
A	Cobeneficiary 3	Workstream 0	May 2011	working days	136,03	LVL	0,7093	191,78			1,0000	0,00	191,78		
A	Cobeneficiary 3	Workstream 0	Aug 2011	working days	408,08	LVL	0,7096	575,08			1,0000	0,00	575,08		0,00
A	Cobeneficiary 3	Workstream 0	Sept.2011	working days	680,13	LVL	0,7093	958,87			1,0000	0,00	958,87		0,00
A	Cobeneficiary 3	Workstream 0	Oct.2011	working days	340,07	LVL	0,7093	479,44			1,0000	0,00	479,44		0,00
A	Cobeneficiary 3	Workstream 0	Nov.2011	working days	68,01	LVL	0,7040	96,61			1,0000	0,00	96,61		0,00
A	Cobeneficiary 3	Workstream 0	Dec.2011	working days	68,01	LVL	0,6980	97,44			1,0000	0,00	97,44		0,00
A	Cobeneficiary 3	Workstream 0	Feb.2012	working days	210,84	LVL	0,6991	301,59			1,0000	0,00	301,59		0,00
A	Cobeneficiary 3	Workstream 0	March 2012	working days	210,84	LVL	0,6988	301,72			1,0000	0,00	301,72		0,00
A	Cobeneficiary 3	Workstream 0	Apr.2012	working days	210,84	LVL	0,7007	300,90			1,0000	0,00	300,90		0,00
A	Cobeneficiary 3	Workstream 0	May 2012	working days	210,84	LVL	0,6995	301,42			1,0000	0,00	301,42		0,00
A	Cobeneficiary 3	Workstream 0	July 2012	working days	210,84	LVL	0,6965	302,71			1,0000	0,00	302,71		0,00
A	Cobeneficiary 3	Workstream 0	Aug.2012	working days	210,84	LVL	0,6965	302,71			1,0000	0,00	302,71		0,00
A	Cobeneficiary 3	Workstream 0	Sept.2012	working days	210,84	LVL	0,6962	302,84			1,0000	0,00	302,84		0,00
A	Cobeneficiary 3	Workstream 0	Oct.2012	working days	210,84	LVL	0,6963	302,80			1,0000	0,00	302,80		0,00
A	Cobeneficiary 3	Workstream 0	Nov.2012	working days	695,78	LVL	0,6961	999,54			1,0000	0,00	999,54		0,00
E	Cobeneficiary 1	Workstream 0	July 2011	invoice for translation	480,00	DKK	7,4592	64,35	transaltion of texts for the web		1,0000	0,00	64,35		0,00
E	Cobeneficiary 1	Workstream 0	Aug. 2011	invoice for translation	2.857,81	DKK	7,4497	383,61			1,0000	0,00	383,61		0,00
E	Cobeneficiary 1	Workstream 0	Feb.2012	invoice for translation	18.262,50	DKK	7,4341	2.456,59			1,0000	0,00	2.456,59		0,00
E	Cobeneficiary 1	Workstream 0	May 2012	invoice for translation	2.847,50	DKK	7,4385	382,81			1,0000	0,00	382,81		0,00
E	Cobeneficiary 1	Workstream 0	July 2012	invoice for translation	2.437,50	DKK	7,4330	327,93			1,0000	0,00	327,93		0,00
E	Cobeneficiary 1	Workstream 0	Oct.2012	invoice for translation	11.195,00	DKK	7,4560	1.501,48		11.195,00	7,4560	1.501,48	0,00	the proof of payment provided is for invoice 441 and not invoice 436 for 11195dkk	
E	Cobeneficiary 1	Workstream 0	Nov.2012	invoice for translation	10.200,00	DKK	7,4597	1.367,35	see above	0,00	7,4597	0,00	1.367,35		0,00
A	Coordinator	Workstream 5	Nov.2012	working hours	3.389,30	€	1,0000	3.389,30			1,0000	0,00	3.389,30		
B	Coordinator	Workstream 5	Mar.2012	Partner workshop, Copenhagen, partner flights	3.903,70	DKK	7,4355	525,01			1,0000	0,00	525,01		
A	Coordinator	Workstream 0	Oct 2011-Nov 2012	working hours	18.715,10	€	1,0000	18.715,10	see above		1,0000	0,00	18.715,10		0,00
E	Coordinator	Workstream 4	Jan.2012	Development of ducation materials	57.600,00	DKK	7,4343	7.747,87			1,0000	0,00	7.747,87		0,00
A	Cobeneficiary 5	Workstream 0	May-Nov 2012	working days	6.894,99	€	1,0000	6.894,99	see above		1,0000	0,00	6.894,99		0,00
A	Coordinator	Workstream 0	Nov 2011	working hours	477,20	€	1,0000	477,20	see above		1,0000	0,00	477,20		0,00
A	Coordinator	Workstream 0	Nov 2012	working hours	27.147,50	€	1,0000	27.147,50	see above		1,0000	0,00	27.147,50		0,00
B	Coordinator	Workstream 3	Sep.2011	Data Collection in participating countries, Sweden, local transportation Denmark	885,00	DKK	7,4512	118,77	HERFRA		1,0000	0,00	118,77		0,00
B	Coordinator	Workstream 3	Sep.2011	Data Collection in participating countries, Sweden, local transportation Sweden	120,00	SEK	9,1900	13,06			1,0000	0,00	13,06		0,00
B	Coordinator	Workstream 3	Sep.2011	Data Collection in participating countries, Sweden, transportation Denmark	346,00	DKK	7,4512	46,44			1,0000	0,00	46,44		0,00

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F - Overheads	

The yellow column TOTAL is locked and automatically calculated from the entries of the light yellow columns Amount in currency, Currency and Rate.

If you want to move costs between lines you should NOT use the CUT+PASTE function (a #REF messages will appear), you may only use the COPY+PASTE functions.
In all white cells you may use both the CUT+PASTE function or COPY+PASTE functions, but for formatting reasons COPY+PASTE is advisable.

You may not add or delete whole lines.

	Sum of the visible/filtered entries	2.009.324,57		1.987.921,02	18.482,75

Ref budg	Name of Beneficiary	Workstream	Accounting reference(s)	Date/periode or duration when the cost was incurred	Description of item / Answer to the questions: Who or What ? - Why ? - For which price ?	Amount in currency	Currency	Rate	TOTAL	Explanation	Not eligible amount in currency	Rate	Not eligible amount in EURO	Eligible amount in EURO	Explanation	costs not eligible, but accepted for non profit rule
A	Coordinator	Workstream 0		May 2012-Nov 2012	working hours	36.063,30	€	1,0000	36.063,30	see above		1,0000	0,00	36.063,30		0,00
B	Coordinator	Workstream 5		Sep.2012	Data Collection in participating countries, Ireland, flight	5.652,17	DKK	7,4500	758,68			1,0000	0,00	758,68		0,00
B	Coordinator	Workstream 5		Sep.2012	Data Collection in participating countries, Ireland, hotel	181,00	€	1,0000	181,00			1,0000	0,00	181,00		0,00
B	Coordinator	Workstream 5		Sep.2012	Data Collection in participating countries, Ireland, local transportation	49,80	€	1,0000	49,80			1,0000	0,00	49,80		0,00
B	Coordinator	Workstream 5		Sep.2012	Data Collection in participating countries, Ireland, per diem	913,81	DKK	7,4560	122,56			1,0000	0,00	122,56		0,00
B	Coordinator	Workstream 5		Oct.2012	Data Collection in participating countries, Poland+Ireland, flight	5.039,73	DKK	7,4560	675,93			1,0000	0,00	675,93		0,00
B	Coordinator	Workstream 5		Oct.2012	Data Collection in participating countries, Poland+Ireland, hotel Poland	1.439,00	PLN	4,1436	347,28			1,0000	0,00	347,28		0,00
B	Coordinator	Workstream 5		Oct.2012	Data Collection in participating countries, Poland+Ireland, working dinner Poland	144,00	PLN	4,1436	34,75			1,0000	0,00	34,75		0,00
B	Coordinator	Workstream 5		Oct.2012	Data Collection in participating countries, Poland+Ireland, local transportation Poland	54,80	PLN	4,1436	13,23			1,0000	0,00	13,23		0,00
B	Coordinator	Workstream 5		Oct.2012	Data Collection in participating countries, Poland+Ireland, local transportation Poland	40,00	€	1,0000	40,00			1,0000	0,00	40,00		0,00
B	Coordinator	Workstream 5		Oct.2012	Data Collection in participating countries, Poland+Ireland, local transportation Ireland	14,00	€	1,0000	14,00			1,0000	0,00	14,00		0,00
B	Coordinator	Workstream 5		Oct.2012	Data Collection in participating countries, Poland+Ireland, conference internet Ireland	20,95	€	1,0000	20,95			1,0000	0,00	20,95		0,00
B	Coordinator	Workstream 5		Oct.2012	Data Collection in participating countries, Poland+Ireland, per diem	1.744,21	DKK	7,4560	233,93			1,0000	0,00	233,93		0,00
B	Coordinator	Workstream 6		Oct.2012	Adjustment of tool kit, Romania, flight	3.543,80	DKK	7,4560	475,30			1,0000	0,00	475,30		0,00
B	Coordinator	Workstream 6		Oct.2012	Adjustment of tool kit, Romania, working dinner	135,49	RON	4,5185	29,99			1,0000	0,00	29,99		0,00
B	Coordinator	Workstream 6		Oct.2012	Adjustment of tool kit, Romania, local transportation	71,02	RON	4,5185	15,72			1,0000	0,00	15,72		0,00
B	Coordinator	Workstream 6		Oct.2012	Adjustment of tool kit, Romania, local transportation	20,00	€	1,0000	20,00			1,0000	0,00	20,00		0,00

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		Sum of the visible/filtered entries	2.009.324,57			1.987.921,02		18.482,75

Ref budg	Name of Beneficiary	Workstream	Accounting reference(s)	Date/periode or duration when the cost was incurred	Description of item / Answer to the questions: Who or What ? - Why ? - For which price ?	Amount in currency	Currency	Rate	TOTAL	Explanation	Not eligible amount in currency	Rate	Not eligible amount in EURO	Eligible amount in EURO	Explanation	costs not eligible, but accepted for non profit rule
B	Coordinator	Workstream 6		Oct.2012	Adjustment of tool kit, Romania, hotel	846,94	RON	4,5185	187,44			1,0000	0,00	187,44		0,00
B	Coordinator	Workstream 6		Oct.2012	Adjustment of tool kit, Romania, per diem	978,28	DKK	7,4560	131,21			1,0000	0,00	131,21		0,00
B	Coordinator	Workstream 6		Aug 2012	Partner Workshop, Hungary, flight	2.219,75	DKK	7,4385	298,41			1,0000	0,00	298,41		0,00
B	Coordinator	Workstream 6		Aug 2012	Partner Workshop, Hungary, per diem	860,71	DKK	7,4385	115,71			1,0000	0,00	115,71		0,00
B	Coordinator	Workstream 7		Sep.2012	Participation fee, ILGA Europe conference	1.380,00	€	1,0000	1.380,00			1,0000	0,00	1.380,00		0,00
A	Cobeneficiary 10	Workstream 0		Jan-Dec 2011	working days	3.875,08	€	1,0000	3.875,08	the partner takes point of departure in the contract and pays the salary based on the rate in the contract, in compliance with local legislation for part-time contracts. The rates used are therefore in Euro	0,00	1,0000	0,00	3.875,08		0,00
A	Cobeneficiary 10	Workstream 0		Jan-Nov 2012	working days	7.375,15	€	1,0000	7.375,15	Dec 2012 outside eligibility period	0,00	1,0000	0,00	7.375,15		0,00
A	Coordinator	Workstream 0		Apr. 2011	working hours	58,34	€	1,0000	58,34	see above		1,0000	0,00	58,34		0,00
B	Coordinator	Workstream 5		Mar.2012	Partner workshop, Copenhagen, partner flights	3.903,70	DKK	7,4355	525,01			1,0000	0,00	525,01		0,00
B	Coordinator	Workstream 5		Mar.2012	Partner workshop, Copenhagen, partner flights	4.120,64	DKK	7,4355	554,18			1,0000	0,00	554,18		0,00
A	Cobeneficiary 1	Workstream 0		Sep-12	working hours					new staff, was hired in the end of the project for editing the final materials. Her name is in the colophone of the teachers guide.						
A	Cobeneficiary 1	Workstream 0		Oct-12	working hours	3.200,00	DKK	7,4500	429,53		0,00	1,0000	0,00	429,53		0,00
A	Cobeneficiary 1	Workstream 0		Nov-12	working hours	2.100,00	DKK	7,4560	281,65		0,00	1,0000	0,00	281,65		0,00
						8.000,00	DKK	7,4597	1.072,43		0,00	1,0000	0,00	1.072,43		0,00
A	Cobeneficiary 2	Workstream 0		Jan 2011- Nov 2012	working days	5.852,00	€	1,0000	5.852,00	Dec 2012 outside eligibility period	0,00	1,0000	0,00	5.852,00		0,00

DETAILED BUDGET EXECUTION

Index of Budget Items
A - Staff
B - Travel
C - Equipment
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H - Interest on pre-financing
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		Q
Sum of the visible/filtered entries	2.009.324,57	18.482,75
		1.987.921,02

Ref budg	Name of Beneficiary	Workstream	Accounting reference(s)	Date/periode or duration when the cost was incurred	Description of item / Answer to the questions: Who or What? - Why? - For which price?	Amount in currency	Currency	Rate	TOTAL	Explanation	Not eligible amount in currency	Rate	Not eligible amount in EURO	Eligible amount in EURO	Explanation	costs not eligible, but accepted for non profit rule
A	Cobeneficiary 8	Workstream 0		Oct-Nov 2012	working days	8.459,85	€	1,0000			1.134,86	1,0000	1.134,86	7.324,99	The total salary cost according to the salary slips is as follows: Total Salary(Total brut soumis onss =42.299,79 Total cotissation patronale =13.925,46 Total charges patronale tickets repas=1,153.85 Total cost =57.379,10 daily rate=57379,10/235=244,17 Cost to the project =30*244,17=7324,99	0,00
B	Coordinator	Workstream 5		Mar.2012	Partner workshop, Copenhagen, hotel	21.492,00	DKK	7,4355	2.890,46			1,0000	0,00	2.890,46		0,00
B	Coordinator	Workstream 5		Mar.2012	Partner workshop, Copenhagen, partner flights	4.806,40	DKK	7,4355	646,41			1,0000	0,00	646,41		0,00
A	Coordinator	Workstream 0		Dec 2011-Nov 2012	working hours	23.629,50	€	1,0000	23.629,50	see above		1,0000	0,00	23.629,50		0,00
A	Cobeneficiary 4	Workstream 0		April.2011	working days	4.750,00	PLN	3,9880	1.191,07			1,0000	0,00	1.191,07		0,00
A	Cobeneficiary 4	Workstream 0		May.2011	working days	4.500,00	PLN	3,9390	1.142,42			1,0000	0,00	1.142,42		0,00
A	Cobeneficiary 4	Workstream 0		June 2011	working days	4.750,00	PLN	3,9750	1.194,97			1,0000	0,00	1.194,97		0,00
A	Cobeneficiary 4	Workstream 0		July 2011	working days	4.500,00	PLN	3,9987	1.125,37			1,0000	0,00	1.125,37		0,00
A	Cobeneficiary 4	Workstream 0		Aug.2011	working days	4.500,00	PLN	4,0150	1.120,80			1,0000	0,00	1.120,80		0,00
A	Cobeneficiary 4	Workstream 0		Sept.2011	working days	4.750,00	PLN	4,1579	1.142,40			1,0000	0,00	1.142,40		0,00
A	Cobeneficiary 4	Workstream 0		Oct.2011	working days	5.000,00	PLN	4,4377	1.126,71			1,0000	0,00	1.126,71		0,00
A	Cobeneficiary 4	Workstream 0		Nov.2011	working days	4.750,00	PLN	4,3250	1.098,27			1,0000	0,00	1.098,27		0,00
A	Cobeneficiary 4	Workstream 0		Dec.2011	working days	4.500,00	PLN	4,5270	994,04			1,0000	0,00	994,04		0,00
A	Cobeneficiary 4	Workstream 0		Jan.2012	working days	5.000,00	PLN	4,4411	1.125,85			1,0000	0,00	1.125,85		0,00
B	Coordinator	Workstream 7		Oct.2012	Partner participation in ILGA Europe conference, flight	968,45	€	1,0000	968,45			1,0000	0,00	968,45		0,00
A	Coordinator	Workstream 0		May 2012	working hours	864,30	€	1,0000	864,30	see above		1,0000	0,00	864,30		0,00
B	Coordinator	Workstream 1		May2011	Data Collection in participating countries, Germany+Spain, flight	2.610,63	DKK	7,4574	350,07			1,0000	0,00	350,07		0,00
B	Coordinator	Workstream 1		May2011	Data Collection in participating countries, Germany+Spain, hotel	332,30	€	1,0000	332,30			1,0000	0,00	332,30		0,00
B	Coordinator	Workstream 1		May2011	Data Collection in participating countries, Germany+Spain, per diem	259,90	DKK	7,4574	34,85			1,0000	0,00	34,85		0,00
B	Coordinator	Workstream 1		May2011	Data Collection in participating countries, Germany+Spain, local transportation Germany and Spain	52,50	€	1,0000	52,50			1,0000	0,00	52,50		0,00
B	Coordinator	Workstream 2		Mar.2012	Flight, Germany - Denmark	2.974,77	DKK	7,4355	400,08			1,0000	0,00	400,08		0,00
B	Coordinator	Workstream 2		Mar.2012	Hotel, Copenhagen	476,00	DKK	7,4355	64,02			1,0000	0,00	64,02		0,00
							€	1,0000	0,00			1,0000	0,00	0,00		

DETAILED BUDGET EXECUTION

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	2.009.324,57	1.987.921,02	18.482,75

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28																
469																
470							€	1,0000	0,00			1,0000	0,00	0,00		0,00
471							€	1,0000	0,00			1,0000	0,00	0,00		0,00
472							€	1,0000	0,00			1,0000	0,00	0,00		0,00
473							€	1,0000	0,00			1,0000	0,00	0,00		0,00
							€	1,0000	0,00			1,0000	0,00	0,00		0,00