



EXECUTIVE AGENCY FOR HEALTH AND CONSUMERS

FINANCIAL CONTRIBUTION TO THE FUNCTIONING OF EUROPEAN CONSUMER ORGANISATIONS

Call N°: EAHC/2010/CP/OG-ACTION5

Guide for Applicants 2010

Action 5 of Decision No 1926/2006/EC of the European Parliament and of the Council establishing a programme of Community action in the field of consumer policy (2007-2013)

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PREFACE

Dear Applicant,

Welcome to the guide for applicants submitting proposals for “**Financial contribution for the functioning of European consumer organisations**” within the Programme of Community action in the field of consumers (2007- 2013).

This guide for applicants has been designed to offer you a user-friendly tool that will guide you through the submission procedure and the application form. It also serves as a reference tool and can be used as a quick guide to answer any questions you may have when preparing your application. However, this document is legally not binding and in order to prepare an application, you need to consult the following additional complementary documents:

1. The **European Parliament and Council decision** (1926/2006/EC) establishing the Consumer Programme for 2007-2010 and setting its objectives
2. The **Commission’s Work Programme 2010** which provides the description of the action, the means to implement the programme and the selection and award criteria.
3. The **Call for Proposals 2010** as published on the Consumer Programme section of the EAHC website, further detailing the eligibility, exclusion, selection and award criteria as well as the deadline for proposal submission
4. The **model framework partnership grant agreement and specific agreement** for operating grants which specifies the terms and conditions to which the organisation will be expected to agree.

All of the above documents are available for download from the Consumer Programme section of the EAHC website <http://ec.europa.eu/eahc/consumers>

In cases of further questions the Helpdesk of the Executive Agency for Health and Consumers (EAHC) can be contacted via e-mail: EAHC-Cxxxxxxx@xx.xxxxxx.xx

This guide will be updated annually to make it as user-friendly as possible. You are more than welcome to share with us your comments and suggestions on how to further improve the guide by sending an e-mail to the Helpdesk.

Filling in the form and collecting all the mandatory supporting documents properly filled in, dated and signed can take some time. We advise you not to wait until the last minute to complete the form and to make sure that you have allocated a sufficient time to carry out this work.

Good luck!

The EAHC Consumer Team

PREAMBLE

This Guide for Applicants does not supersede the rules and conditions laid out in the following documents:

- Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities, amended by Council Regulation (EC, Euratom) No 1995/2006 of 13 December 2006¹ and Council Regulation (EC, Euratom) No 1525/2007 of 17 December 2007², referred to in this document as the Financial Regulation;
- Commission Regulation (EC, Euratom) No 2342/2002 of 23 December 2002 laying down detailed rules for the implementation of the Financial Regulation³ amended by Commission Regulation (EC, Euratom) No 1261/2005 of 20 July 2005⁴, by Commission Regulation (EC, Euratom) No 1248/2006 of 7 August 2006⁵ and by Commission Regulation (EC, Euratom) No 478/2007 of 23 April 2007⁶, referred to in this document as the Implementing Rules of the Financial Regulation;
- Decision No 1926/2006/EC of the European Parliament and of the Council of 18 December 2006 establishing a Programme of Community action in the field of consumer policy (2007-2013)⁷, referred to in this document as the Programme Decision;
- Commission Decision (C(10262)) of 21.12.2009 concerning the annual work programme in the area of consumer policy for 2010, referred to in this document as the annual Work Programme 2010;
- 2010 Call for proposals for awarding financial contributions to the functioning of European consumers organisations under article 4.1(c) and action 5 of Decision 1926/2006/EC referred to in this document as Operating Grants Action 5 Call for proposals;
- Framework partnership grant agreement and specific agreement template referred to in this document as the framework partnership agreement and specific agreement.

¹ OJ No L248, 16.9.2002 and L390, 30.12.2006.

² OJ No L343, 27.12.2007, p. 9.

³ OJ No L357, 31.12.2002.

⁴ OJ No L201, 2.8.2005.

⁵ OJ No L227, 19.8.2006.

⁶ OJ No L111, 28.4.2007, p. 13.

⁷ OJ No L404, 30.12.2006, p. 39.

CHAPTER 1 - GENERAL INFORMATION

Section 1 LEGAL FRAMEWORK

1.1 The Consumer Programme

On 18 December 2006, the European Parliament and the Council adopted a Decision establishing a programme of Community action in the field of consumer policy (2007-2013)⁸. The Consumer Programme is intended to complement, support and monitor the policies of the Member States and to contribute to protecting the health, safety and economic and legal interests of consumers, as well as to promote their rights to information, to education and to organise themselves in order to safeguard their interests.

Its objectives are:

- (a) to ensure a right level of consumer protection, notably through improved evidence, better consultation and better representation of consumers' interests;
- (b) to ensure the effective application of consumer protection rules, in particular through enforcement cooperation, information, education and redress.

1.2 The Commission's annual Work Programme for 2010

In conformity with Article 7 of Decision 1926/2006, on 21 December 2009 the European Commission adopted a Decision concerning the adoption of the annual work programme⁹ in the area of consumer policy for 2010. The Work Programme contains further information about the objectives, priorities, indicative budget and types of actions referred to in this call notice and the eligibility rules for taking part. This document is available under EAHC website <http://ec.europa.eu/eahc/consumers>.

1.3 The call for proposals

The Call for Proposals 2010 aims at providing financial contributions (operating grants) to the functioning of European consumer organisations through the conclusion of framework partnership agreements for a duration of four years – covering the operating years 2011, 2012, 2013 and 2014 – thus establishing a long-term cooperation (partnerships) between the Executive Agency for Health and Consumers (EAHC) and the selected partner(s).

⁸ Decision 1926/2006/EC of the European Parliament and of the council of 18 December 2006 establishing a programme of Community action in the field of consumer policy (2007-2013) (text with EEA relevance), OJ L 404 of 30.12.2006, p.39.

⁹ Commission's Decision (C10262) of 21.12.2009 concerning the adoption of the annual work programme in the area of consumer policy for 2010, point 3.1.4 (a).

Section 2 WHAT IS A PARTNERSHIP?

Article 163 of the Implementing Rules¹⁰ (IR) of the Financial Regulation¹¹ (FR) states that a partnership is an arrangement for '*long-term cooperation*' that the Executive Agency establishes with certain beneficiaries called '*partners*'. It is established and governed by a specific agreement called the '*framework partnership agreement*'.

The Commission's **partners** are **potential beneficiaries of grants** where there is justification for establishing a longer term arrangement.

A partnership involves:

- **mutual interest and common general objectives** shared by the Executive Agency/Commission and the partner in pursuing a EU policy;
- **actions that have been defined and agreed jointly** between the Executive Agency/Commission and the partner, on the basis of common general objectives;
- **an ongoing and formalised arrangement** between the Executive Agency/Commission and the partner to implement the envisaged actions.

2.1 Instruments

The framework partnerships will be implemented by two legal instruments: framework partnership agreements and specific agreements.

- the first level is the framework partnership agreement which sets out the conditions governing grants to partners for carrying out activities, on the basis of a multiannual work programme and jointly agreed general objectives. In this specific call for proposals, this agreement will be covering the operating years 2011, 2012, 2013 and 2014.
- the second level is the specific grant agreement which is based upon the framework partnership agreement and leads to an EU grant for each partnership.

As a general rule, **framework partnership agreements** define the respective roles and responsibilities of the EAHC and its partner in implementing the partnership. The framework partnership agreement spells out:

- the common objectives agreed by the partner with the EAHC

¹⁰ [COMMISSION REGULATION \(EC, EURATOM\) No 2342/2002 of 23 December 2002 laying down detailed rules for the implementation of Council Regulation \(EC, Euratom\) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities, OJ L 357, 31.12.2002 and amended by Commission Regulation \(EC, Euratom\) No 1261/2005 of 20 July 2005, OJ L 201 2.8.2005 and Commission Regulation \(EC, Euratom\) No 1248/2006 of 7 August 2006 OJ L 227 19.8.2006 and Commission Regulation \(EC, Euratom\) No 478/2007 of 23 April 2007, OJ L 111 28.4.2007](#)

¹¹ [COUNCIL REGULATION \(EC, Euratom\) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities, OJ L 248, 16.9.2002, amended by Council Regulation \(EC, Euratom\) No 1995/2006 of 13 December 2006, OJ L 390, 30.12.2006 and amended by Council Regulation \(EC\) No 1525/2007 of 17 December 2007, OJ 343, 27.12.2007](#)

- the type of activities envisaged
- the procedure for awarding specific grants, in compliance with the principles and procedures in the Financial Regulation.
- the general rights and obligations of each party under the specific agreements.

The specific agreements for their part contain all the purely specific provisions governing the subject of the grant (i.e. the annual work programme), since the general provisions are contained in the framework agreement.

Remarks:

- Partnerships do not *per se* constitute an obligation to award grants to the partner(s).
- The partnership does not prevent a partner from participating in other EU calls for proposals for actions outside the multiannual work programme drawn up for the framework agreement.

Section 3 THE CO-FUNDING

Proposals must comply with the following four rules:

- **Co-financing rule:** the partner must have own financial resources or financial resources of third parties to contribute to the costs of the operating grant;
- **Non-profit rule:** the grant may not have the purpose or effect of producing a profit for the partner;
- **Non-retroactivity rule:** expenditure eligible for financing must be incurred **after** the starting date of the financial year stipulated in the framework partnership agreement;
- **Non-cumulative rule:** a single operating grant may be awarded for the annual work programme carried out by the beneficiary in the relevant financial year (the partner cannot be paid twice for the same cost);

In this particular call for proposals, the financial contribution of this programme can be up to 50% of eligible costs. Given the complementary and motivational nature of EU grants, at least 50% of the eligible costs must be funded from other sources.

CHAPTER 2 THE APPLICATION PACKAGE

An application package is made up of a grant application form and the supporting documents referred to in the application form. The supporting documents are an integral part of the application. A check-list is provided with the application form, which must be cross-checked to ensure that the application is complete.

The full application package is then sent to the Executive Agency for Health and Consumers (EAHC) following the conditions set out in section 5 of the call text.

The application form is structured in a way which allows assessing the compliance of the proposals with the criteria for co-funding set out under point 2 of the call for proposals, namely: the eligibility, exclusion, selection and award criteria.

Section 1 GENERAL INFORMATION ON THE APPLICANT ORGANISATION

1.1 Applicant organisation

- **Official name:** Please enter the complete official name of the organisation. In the case of companies, the official name must be the name appearing in the official trade/company registers, in the case of governmental organisations not registered in trade/company registers, the official name must be the name appearing in the law or other constituting documents establishing the organisation.
- **Short name:** Please enter the short name chosen by the applicant. Please make sure that the short name chosen for an applicant is used consistently throughout the proposal.
- **Legal Status:** The legal status of the organisation could be either Public or Private. Please delete the one that is not applicable.

1.2 Official address

- Please enter the complete official address of the organisation. In the case of companies, the official address must be the address appearing in the official trade/company registers, in the case of governmental organisations not registered in trade/company registers, the official address must be the address appearing in the law or other constituting documents establishing the organisation.

1.3 Legal representative of the organisation

This is a person with authority to commit the organisation to participate in a proposal and consequently to sign the framework partnership and specific agreement(s) with EAHC.

- **Position:** Please specify the position of the person as it appears in the organisation's structure.

1.4 Coordinator

This is the person in charge of the coordination of the activities proposed in the work programme that means the person leading overall activities. This person will be the contact person between EAHC and the organisation.

The coordinator's main responsibilities will be to ensure that the operational grant is implemented according to the framework partnership agreement. The coordinator is responsible for the technical and financial management of the activities

The coordinator will be responsible for the administrative management of the activities and will be responsible for providing EAHC with all required documents and information, particularly in relation to reports and financial statements.

- **Position:** Please specify the position of the person as it appears in the organisation's structure.

Section 2 ELIGIBILITY CRITERIA

The information provided under this section will be used to establish whether the applicant organisation complies with the eligibility criteria for the European Union funding.

Applicants must be European consumer organisations which meet all the following eligibility criteria as set out in section 3.1.4(a) of the Commission Work Programme 2010, article 5 and Annex II section 5 of Decision 1926/2006:

- a) are non-governmental, non-profit-making, independent of industry, commercial and business or other conflicting interests, and have as their primary objectives and activities the promotion and protection of health and safety as well as economic and legal interests of consumers in the European Union, and
- b) have been mandated to represent the interests of consumers at European Union level by national consumer organisations in at least half of the Member States that are representative, in accordance with national rules or practice, of consumers and are active at regional or national level;
- c) have provided to the EAHC satisfactory accounts of their membership, internal rules and sources of funding.

Only proposals meeting the requirements of the eligibility criteria and fully covering all the above mentioned areas shall be evaluated further.

2.1 Description of the main activities and objectives of the applicant organisation

In order to assess the eligibility criteria applicants will have to fill in this section describing their main activities and objectives.

2.2 Overall description of the sources of funding

In this free text section you are requested to specify the amount and percentage related to each source of funding that your organisation has to this date as required under point c) of the eligibility criteria.

2.3 Supporting documents

A set of supporting documents must be provided in order to assess the eligibility criteria:

Document	Annex number
<p>Statement of independence (<i>EAHC Template</i>)</p> <p>The applicant organisation must complete the template provided under Annex I, which certifies the independence of the applicant organisation as required under point a) of the eligibility criteria. This document must be dated and signed by the legal representative of the organisation.</p>	Annex I.
<p>Declaration of commitment of members (<i>EAHC Template</i>)</p> <p>Each member of the European organisation must complete the form provided under Annex II, confirming the mandate given to the applicant organisation. You are requested to clearly indicate if the organisation is active at regional or national level deleting the non relevant part. This document must be dated and signed by the legal representative of the organisation</p> <p>If the EAHC template does not fully describe your specific mandate, you can provide any other documents certifying that the criteria set out in Annex II 5(b) of Decision No 1926/2006/EC are fully met.</p>	Annex II.
<p>Copy of the official registration certificate (<i>Free template</i>)</p> <p>The applicant organisation must provide a copy of the registration certificate proofing their official status in order to prove the conformity with point a) of the eligibility criteria</p>	Annex III.
<p>Copy of the articles of association (<i>Free template</i>)</p> <p>The applicant organisation must provide a copy of the articles defining the status of the organisation in order to prove the conformity with point a) of the eligibility criteria</p>	Annex IV.
<p>Copy of the internal rules of the applicant organisation (<i>Free template</i>)</p> <p>The applicant organisation must provide a copy of the articles defining internal rules of the organisation in order to prove the conformity with point c) of the eligibility criteria</p>	Annex V.
<p>Updated list of members of the applicant organisation (<i>Free template</i>)</p> <p>The applicant organisation must provide an updated list of members in order to prove the conformity with point c) of the eligibility criteria</p>	Annex VI.

Section 3 EXCLUSION CRITERIA

Article 114(3) of the Financial Regulation¹² states that “*Grants may not be awarded to applicants who are, at the time of a grant award procedure, in one of the situations referred to in Articles 93(1) and 94 and 96(2)(a)*”.

Applicants must certify that they are not in one of the situations referred to in the first subparagraph”.

Applicants are therefore excluded if:

- they are bankrupt or being wound up, are having their affairs administered by the courts, have entered into an arrangement with creditors, have suspended business activities, are the subject of proceedings concerning those matters, or are in any analogous situation arising from a similar procedure provided for in national legislation or regulations;
- they have been convicted of an offence concerning their professional conduct by a judgment which has the force of res judicata;
- they have been guilty of grave professional misconduct proven by any means which the contracting authority can justify;
- they have not fulfilled obligations relating to the payment of social security contributions and the payment of taxes in accordance with the legal provisions of the country in which they are established, with those of the country of the contracting authority and those of the country where the grant agreement is to be performed;
- they have been the subject of a judgment which has the force of res judicata for fraud, corruption, involvement in a criminal organisation or any other illegal activity detrimental to the Communities' financial interests;
- they are currently subject to an administrative penalty referred to in Article 96(1).

A contract shall not be awarded to applicants who, during the award procedure:

- are subject to a conflict of interest;
- are guilty of misrepresentation in supplying the information required by the contracting authority as a condition of participation in the procurement procedure or fail to supply this information;
- find themselves in one of the situations of exclusion, referred to in Article 93(1)

Administrative penalties (exclusion from contracts and grants) and financial penalties may be imposed in the event of false declarations (cf. Article 96 of the Financial Regulation and 133, 133a and 134b of the rules implementing the Financial Regulation)¹³.

¹² <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CONSLEG:2002R1605:20071227:EN:PDF>

¹³ http://ec.europa.eu/budget/library/documents/implement_control/fin_rules/syn_pub_rf_modex_en.pdf

3.1 Supporting documents.

In order to assess the exclusion criteria, the following document shall be provided:

Document	Annex number
Declaration of Honour <i>EAHC Template</i> The Applicant organisation shall date, sign and stamp the template included under Annex VII and should provide all the requested information. This document will prove that the applicant organisation is not under any of the situations described under Article 114(3) of the Financial Regulation as described above in Section 3. Information contained in this Annex should not be modified.	Annex VII.

Section 4 SELECTION CRITERIA: FINANCIAL AND OPERATIONAL CAPACITY OF THE APPLICANT ORGANISATION

The selection criteria make it possible to assess the applicant organisation's financial and operational capacity to successfully complete the proposed work programme.

4.1 Financial capacity of the applicant organisation

The organisation must have stable and sufficient sources of funding to maintain its activity throughout the financial year for which the operating grant is awarded.

Only bodies with sound and sufficient financial resources allowing them to maintain their activities over the period of implementation of work programme may receive a grant. The applicant organisation shall provide the information allowing EAHC to assess its financial capacity.

Financial capacity is not verified in the case of public bodies.

The applicant organisation shall certify that has own resources at its disposal and can count on financial contributions from other sources.

4.1.1 Specify the financial contribution made by each of the members.

This free text section should specify the contribution made by each member.

4.1.2 Supporting documents

In order to assess the financial capacity of the applicant organisation, the following documents shall be provided:

Document	Annex number
Copy of the organisation's annual accounts for the last financial year. <i>Free template</i> Attach a copy of the organisation's annual accounts for the last financial year for which the accounts have been closed preceding the submission of the	Annex VIII.

application.	
<p>For newly established organisations a copy of last financial year annual accounts of the members. <i>Free template</i></p> <p>For newly established organisations the applicant must produce the annual accounts (including balance sheet and profit and loss statement) of the member organisations of the new body for the last financial year for which the accounts have been closed preceding the submission of the application.</p>	Annex IX.
<p>Financial Viability check. <i>EAHC excel template</i>. “Annex_X_Viability_Check_OG_2010.xls”</p> <p>The information in this form will provide EAHC the basis for the verification that the organisation has the necessary resources to carry out the work. Specific information on how to fill in this form is provided in Chapter 4 of this guide.</p>	Annex X.
<p>Detailed forward budget for 2011. <i>EAHC excel template</i>. “Annex_XI_Detailed_Budget_OG_2010.xls”</p> <p>The applicant shall present a detailed forward budget for the organisation, balanced in terms of income and expenditure. Detailed information on how to fill in the detailed forward budget is provided in Chapter 5 of this guide.</p>	Annex XI.
<p>Financial identification form. <i>DG BUDGET, Web template</i> http://ec.europa.eu/budget/info_contract/ftiers_en.htm</p> <p>This form contains detailed information about the organisation’s bank details, this information will enable EAHC to validate financial data in order to process /budgetary commitments and payments.</p>	Annex XII.
<p>Legal entity form. <i>DG BUDGET, Web template</i> http://ec.europa.eu/budget/info_contract/legal_entities_en.htm</p> <p>This form contains detailed information about the organisation and its legal status, it will enable EAHC to validate the legal organisation’s data and therefore process legal/budgetary commitments and payments.</p>	Annex XIII.
<p>An external audit report produced by an approved auditor, in case of a requested co-funding in excess of € 100 000. <i>Free template</i>.</p> <p>Please attach an external audit report produced by an approved auditor in case of operational grant applications in excess of € 100 000, certifying the accounts for the last financial year available and giving an assessment of the applicant organisation's financial viability.</p>	Annex XIV.

4.2 Operational capacity of the applicant organisation

Only organisations with the necessary operational resources, skills and professional experience may be awarded a grant. The applicant organisation must provide information on its qualification and professional experience.

4.2.1 Organisation's experience in the sector covered by this call.

Please describe your organisation's experience in representing consumer organisations and consumer needs at **European level**.

4.2.2 Previous financial contributions

As part of the selection criteria, you need to inform us about previous financial contribution obtained from a European institution or body during the past three financial years. Please fill in the table provided for this purpose in the application form.

Please specify any references relating to participation in actions financed by the EU, conclusion of grant agreements or contracts with the EU or other international organisations and Member States¹⁴.

EU Programme: please make a reference to the specific EU programme awarding the financial contribution.

Title of project/operating grant/contract: Please include the actual title of the project, operating grant or contract as specified in the grant agreement/contract.

Agreement signature year and duration: Please enter the date of signature of the agreement plus the total duration of the financed activities in months or you can include starting and ending date of the agreement.

Total cost of activity: Please enter the total costs in Euros of the financed activity.

EU funding received: Specify the exact amount in Euros received by your organisation.

4.2.3 Has your organisation submitted, or does it intend to submit, a grant application for the same activities to another EU institution or body?

It is mandatory to mention if your organisation has requested EU funding to cover costs for the **same activities**. If your answer is "yes", you are requested to provide complete information about the status of this request(s), clearly stating the EU service and programme concerned as well as the stage on which this funding request is.

4.2.4 Supporting documents

In order to assess the operational capacity of the applicant organisation, the following document shall be provided:

Document	Annex number
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¹⁴ It is essential to mention EU funding already received in the last three financial years..

Copy of organisation's most recent annual activity report. <i>Free template</i> . In order to establish whether you are technically able to accomplish the proposed work programme, please include a copy of the most recent public activity report.	Annex XV.
- CV of members of management board. <i>Free template</i> - Annual activity reports of the member organisations of the new body. Free template <i>Free template</i> For newly constituted organisations, the applicant is requested to include the curricula vitae of the members of the management board and the annual activity reports of the new body's member organisations	Annex XVI.
CV of coordinator mentioned in section 1.4 <i>Free template</i> The CV of the coordinator should highlight the specific expertise in the area covered by this call for proposals.	Annex XVII.
Brief CV and job description of the key personnel involved in the implementation of the work programme. <i>Free template</i> This section should describe the key personnel (brief CV) highlighting their specific expertise for the activities to be carried out and their job description.	Annex XVIII.

Section 5 DEMONSTRATING COMPLIANCE WITH AWARD CRITERIA

The award criteria make it possible to select applicants proposing work programmes that can guarantee compliance with the European consumer policy objectives and priorities and can guarantee the visibility of the EU financing.

5.1 to 5.9 the applicant is requested to fill in the set of 9 questions in order to establish whether the work programme meets the award criteria as defined in Annex I of the Commission Work Programme 2010. These questions are self explanatory. When answering the questions, please be sure to specify how the work programme (Annex XIX) fulfils all criteria.

5.10 Supporting documents

To demonstrate compliance with the award criteria, you are requested to submit a work programme. The work programme shall be included as Annex XIX using the separate template file provided. Specific instructions on how to complete this work programme template are included in the document itself.

The work programme has two parts:

Part A - Multi-annual Work Programme 2010-2014

- This part of the work programme will describe the general long term goals, the objectives, foreseen priorities and the overall communication strategy for the full period covered by the framework partnership agreement. It will also describe the organisation structure and management.

Part A as it defines the multi-annual work programme, will be an integral part of the framework partnership agreement as Annex I covering the operating years 2011, 2012, 2013 and 2014

Part B – Annual Work programme 2011

- Part B will specify the actual proposed work programme for the year 2011 which will be the year covered by the specific grant agreement. It will contain a description of the general and specific objectives, the priority sectors that will be covered, the communication strategy and a full activities list for the period defined in the specific agreement.

Part B will be an integral part of the specific grant agreement as Annex I, defining the actual work programme for the period defined in the specific agreement.

The following document shall be provided to demonstrate compliance with the award criteria:

Document	Annex number
Work Programme containing (<i>EAHC template</i>): Part A - Multi-annual work programme 2011-2014 Part B - Annual work programme 2011	Annex XIX.

Section 6 SIGNATURE OF THE LEGAL REPRESENTATIVE OF THE ORGANISATION AS DEFINED IN SECTION 1.3

This section of the application form is to declare that the information contained in this application is correct. The person signing this declaration should be the same as the person defined in section 1.3 of the application form.

Section 7 CHECK LIST

This section helps the applicant to ensure that a complete and correct application is provided on time. Each box must be ticked. When not applicable, please put N/A. This check list must be **dated and signed** by the coordinator defined in section 1.4, as responsible to prepare the application package.

CHAPTER 3 - COMPOSITION AND SUBMISSION OF THE APPLICATION

In submitting a proposal, applicants accept the procedures and conditions as described in the call for proposals and in the documents to which it refers. Applications that do not comply with the requirements set out will be excluded from the selection procedure.

Applications must be dated and signed by the person representing the applicant organisation. Unless specified otherwise, the same person must sign all documents where a signature is required.

Application can be sent in one of the official languages of the European Union.

Please note that the working language of the Executive Agency is English.

3.1 Composition of application package

A proposal is made up of the application form and its supporting documents as described in this guide.

Proposals must be prepared and submitted to EAHC on paper in one (1) original and two (2) copies, accompanied by an electronic copy on CD-ROM.

To be considered complete, a proposal must contain:

The application form (word document)

The budget forms (excel document)

Annexes and supporting documents as defined in the application form

All the above mentioned documents should be sent in **one single batch**.

3.2 Submission and deadline

Proposals must be submitted to EAHC on paper (one original signed printed version + 2 paper copies), together with a CD-ROM with the electronic version of the full application (including all annexes), clearly indicating on the envelope the following call reference:

Call for proposals EAHC/2010/CP/OG-ACTION5

Applicants may choose to submit proposals:

- (a) either by registered mail or by a courier service **not later than 27/09/2010**, to the following address:

EAHC Executive Agency for Health and Consumers
Consumer and Food Safety Unit

Bâtiment Jean Monnet
Rue Alcide de Gasperi
L-2920 Luxembourg

In case of delivery by registered mail or by courier, the evidence of the date of dispatch shall be constituted by the postmark/the date of the deposit slip or by the receipt of dispatch issued by the courier service.

(b) or delivered by hand to the following address:

EAHC Executive Agency for Health and Consumers
Consumer and Food Safety Unit

Bâtiment Jean Monnet
Rue Alcide de Gasperi
L-2920 Luxembourg

not later than 16.00 CET on 27/09/2010. In this case, an acknowledgement of receipt will be obtained from the Commission service receiving the proposal.

In parallel, the applicant shall send the electronic version of the full application dossier by e-mail to the following address: EAHC-CP-xxxxx@xx.xxxxxx.xx the same deadline applying. The subject of the email shall clearly mention the call reference and the email shall contain:

- Proof of dispatching of the paper version
- The application form (MS Word document)
- The budget forms (MS Excel document)
- Annexes and supporting documents as defined in the application form

Proposals submitted by fax, or e-mail will **not** be accepted.

In the case of difference(s) between the paper and the electronic versions of the applications, the paper version will be binding.

Submitting an application does not automatically imply an EU financial contribution or the acceptance by EAHC of the proposed budget.

CHAPTER 4 - FILLING IN ANNEX X (FINANCIAL VIABILITY CHECK TABLE)

Figure 1: Correspondence between balance sheet/profit and loss account and the 4th accounting directive

BALANCE SHEET		CORRESPONDENCE 4th ACCOUNTING DIRECTIVE	
ASSETS		ASSETS / 4th ACCOUNTING DIRECTIVE (Article 9)	
1. Subscribed capital unpaid		A. Subscribed capital unpaid	A. Subscribed capital unpaid (including unpaid capital)
2. Fixed assets (2.1+2.2+2.3)		C. Fixed Assets	
2.1. Intangible fixed assets		B. Training expenses as defined by national law C. I. Intangible fixed assets	B. Training expenses as defined by national law C.I.1. Cost of research and development C.I.2. Concessions, patents, licenses, trade marks and similar rights and assets, if they were: (a) acquired for valuable consideration and need not be shown under C (I) (3); or (b) created by the undertaking itself C.I.3. Goodwill, to the extent that it was acquired for valuable consideration C.I.4. Payments on account
2.2. Tangible fixed assets		C.II. Tangible fixed assets	C.II.1. Land and buildings C.II.2. Plant and machinery C.II.3. Other fixtures and fittings, tools and equipment C.II.4. Payment on account and tangible assets in course of construction
2.3. Financial assets		C.III. Financial assets	C.III.1. Shares in affiliated undertakings C.III.2. Loans to affiliated undertakings C.III.3. Participating interests C.III.4. Loans to undertakings with which the company is linked by virtue of participating interest C.III.5. Investments held as fixed assets C.III. 6. Other loans C.III.7. Own shares (with an indication of their nominal value or, in the absence of a nominal value, their accounting par value)
3. Current assets		D. Currents assets	

BALANCE SHEET		CORRESPONDENCE 4th ACCOUNTING DIRECTIVE	
(3.1+3.2.1+3.2.2+3.3+3.4)			
3.1. Stocks		D.I. Stocks	D.I.1. Raw materials and consumables D.I.2. Work in progress D.I.3. Finished products and goods for resale D.I.4 Payment on account
3.2.1. Debtors due after one year		D.II. Debtors, due and payable after more than one year	D.II.1. Trade debtors D.II.2. Amounts owed by affiliated undertakings D.II.3. Amounts owed by undertakings with which the company is linked by virtue of participating interest D.II.4. Others debtors D.II.6. Prepayments and accrued income
3.2.2. Debtors due within one year		D.II. Debtors due and payable within a year	D.II.1. Trade debtors D.II.2. Amounts owed by affiliated undertakings D.II.3. Amounts owed by undertakings with which the company is linked by virtue of participating interest D.II.4. Others debtors D.II.6. Prepayments and accrued income
3.3. Cash at bank and in hand		D.IV. Cash at bank and in hand	D.IV. Cash at bank and in hand
3.4. Other current assets		D.III Investments	D.III.1. Shares in affiliated undertakings D.III.2. Own shares (with an indication of their nominal value or, in the absence of a nominal value, their accounting par value) D.III.3. Other investments
Total assets (1+2+3)		Total assets	
LIABILITIES		LIABILITIES / 4th ACCOUNTING DIRECTIVE (Article 9)	
4. Capital and reserves (4.1+4.2+4.3+4.4)		A. Capital and reserves	
4.1. Subscribed capital		A.I. Subscribed capital	A.I. Subscribed capital
4.2. Reserves		A.II. Share premium account	A.II. Share premium account
		A.III. Revaluation reserve	A.III. Revaluation reserve
		A.IV. Reserves	A.IV.1. Legal reserve, in so far as national law requires such a reserve A.IV.2. Reserve for own shares A.IV.3. Reserves provided for by the articles of association A.IV.4. Other reserves
4.3. Profit and loss brought forward from the previous years		A.V Profit and loss brought forward from previous years	A.V Profit and loss brought forward from the previous years
4.4. Profit and loss for financial year		A.VI. Profit or loss for the financial year	A.VI. Profit or loss for the financial year

BALANCE SHEET		CORRESPONDENCE 4th ACCOUNTING DIRECTIVE	
5. Creditors (5.1.1+5.1.2+5.2.1+5.2.2)		C. Creditors	
5.1.1 Long term non-bank debt		B. Provisions for liabilities and charges (> one year) C. Creditors (> one year)	B.1. Provisions for pensions and similar obligations B.2. Provisions for taxation B.3. Other provisions C.1. Debenture loans, showing convertible loans separately C.3. Payments received on account of orders in so far as they are not shown separately as deductions from stocks C.4. Trade creditors C.6. Amounts owed to affiliated undertakings C.7. Amounts owed to undertakings with which the company is linked by virtue of participating interests C.8. Other creditors including tax and social security C.9. Accruals and deferred income
5.1.2. Long term bank debt		C. Creditors "credit institutions" (> one year)	C.2. Amounts owed to credit institutions C.5. Bills of exchange payable
5.2.1. Short term non-bank debt		B. Provisions for liabilities and charges (≤ one year) C. Creditors (≤ one year)	B.1. Provisions for pensions and similar obligations B.2. Provisions for taxation B.3. Other provisions C.1. Debenture loans, showing convertible loans separately C.3. Payments received on account of orders in so far as they are not shown separately as deductions from stocks C.4. Trade creditors C.6. Amounts owed to affiliated undertakings C.7. Amounts owed to undertakings with which the company is linked by virtue of participating interests C.8. Other creditors including tax and social security C.9. Accruals and deferred income
5.2.2. Short term bank debt		C. Creditors "credit institutions" (≤ one year)	C.2. Amounts owed to credit institutions C.5. Bills of exchange payable
Total liabilities (4+5)		Total Liabilities	
PROFIT AND LOSS ACCOUNT		PROFIT AND LOSS ACCOUNT / 4th ACCOUNTING DIRECTIVE (Article 23)	
6. Turnover		1. Net turnover	1. Net turnover
7. Variation in stocks		2. Variation in stock of finished goods and in work in progress	2. Variation in stocks of finished goods and in work in progress
8. Other operating income		3. Work performed by the undertaking for its own purposes and capitalized. 4. Other operating income	3. Work performed by the undertaking for its own purposes and capitalized 4. Other operating income
9. Costs of material and consumables		5. (a) Raw materials and consumables	5. (a) Raw materials and consumables

BALANCE SHEET		CORRESPONDENCE 4th ACCOUNTING DIRECTIVE	
consumables		5. (b) Other external charges	5. (b) Other external charges
10. Other operating charges		8. Other operating charges	8. Other operating charges
11. Staff costs		6. Staff costs	6. (a) Wages and salaries 6. (b) social security costs, with a separate indication of those relating to pensions
12. Gross operating profit (6+7+8-9-10-11)		Gross operating profit = [1+2+3+4-(5a+5b+8)] - 6	
13. Depreciation and value adjustments on non financial assets		7. Depreciation and value adjustments on non financial assets	7. (a) Value adjustments in respect of formation expenses and of tangible and intangible fixed assets 7. (b) Value adjustments in respect of current assets, to the extent that they exceed the amount of value adjustments which are normal in the undertaking concerned
14. Net operating profit (12-13)		Gross operating profit - Depreciation and value adjustments on non-financial assets = [[1+2+3+4-(5a+5b+8)] - 6] - 7	
15. Financial income and value adjustments financial assets		Financial income and value adjustments financial assets	9. Income from participating interests 10. Income from other investments and loans forming part of the fixed assets 11. Other interest receivable and similar income 12. Value adjustments in respect of financial assets and of investments held as current assets
16. Interest paid		Interest paid	13. Interest payable and similar charges
17. Similar charges		Similar Charges	
18. Profit or loss ordinary activities (14+15-16-17)		Profit or loss on ordinary activities = [[1+2+3+4-(5a+5b+8)] - 6] - 7] + [(9+10+11)-(12+13)]	15. Profit or loss on ordinary activities after taxation
19. Extraordinary income and charges		Extraordinary income and charges	16. Extraordinary income 17. Extraordinary charges
20. Taxes on profits		Taxes	14. Tax on profit or loss on ordinary activities 19. Tax on extraordinary profit or loss 20. Other taxes not shown under the above items
21. Profit or loss for the financial year (18+19-20)		Profit or loss for the financial year = [[1+2+3+4-(5a+5b+8)] - 6] - 7] + [(9+10+11)-(12+13)] + (16-17)-(14+19+20)]	21. Profit or loss for the financial year

CHAPTER 5 - FILLING IN ANNEX XI

(DETAILED FORWARD BUDGET FOR 2011)

5.1 General description

The application must be supported by a detailed forward budget (Annex XI) showing all the expenditure and revenue which the applicant considers necessary to carry out the activities.

The detailed estimated budget must be:

- in line with the activities described in the annual-work programme;
- in balance, i.e. the figures for total expenditure and total revenue must be equal;
- sufficiently detailed to permit identification, monitoring and checking of the proposed expenditure (example: for activities such as studies, research, seminars, details to be provided would include the substance of the work, the target group/s aimed at, plans to disseminate the results of the activity and timeframe for this);

You are recommended to read carefully the definition of eligible costs and the definition of non-eligible costs which are provided hereafter in this document before starting to encode your financial data.

All costs/incomes must be given in euro (and not kilo €) and should exclude value-added tax (VAT).

If your country does not belong to the Euro-zone, please use the indicative exchange rates indicated under point 5.3.5 of this Chapter.

The costs/incomes shall be rounded to the nearest whole number (please do not use decimals).

You are strongly recommended to consult the model framework partnership agreement, which can be found on-line <http://ec.europa.eu/eahc/consumers>.

STEP 1

Once open, you are on the "Global Budget" screen which shows:

- The title of the operating grant.
- The financial information already encoded by EAHC such as the maximum EU funding in EUR and in % (see of top right of the screen).

This sheet is protected and in principle no update is needed from your side at this stage. If you consider this information needs to be modified please inform EAHC first.

You will find seven buttons on the top the screen. Please note that these buttons are the only way to navigate between the two different sheets of the file ("Global budget" and "Detailed budget").

2. The EU funding in EUR that you are requesting can not be greater than the maximum EU funding in EUR set by EAHC (see maximum on top right of the screen).

Example:

Maximum EC funding in Eur : **1,300,000,00**

3. The EU funding in % that you are requesting can not be greater than the maximum EU funding in % set by EAHC (see maximum on top right of the screen).

Example:

Maximum EC funding in % : **50,00%**

Once you consider that the file is complete and duly filled in we suggest you to save the file by using the same structure of the initial file name.

5.2 Structure of the budget

The budget is split between Expenditure and Income.

Expenditure contains 3 titles:

- Staff;
- General administrative expenditure;
- Expenditure linked to the beneficiary's normal operations.

Income is composed of 4 titles:

- Operating income;
- Beneficiary's own contribution;
- EU contribution;
- Other external contribution.

As you will see in the excel file, you are required to introduce the amounts and a brief description in the relevant budget lines.

5.2.1. Expenditure (Part A)

The various budget items are to be filled as aforementioned.

On the next pages, you will find specific details for following cost items:

- Staff costs;
- Telecommunication & computer costs;
- Mission costs;
- External service & procurement contracts.

5.2.1.1. Staff (Part A, Title 1)

PART A - EXPENDITURE			
HEADING		BUDGET	DESCRIPTION
Expenditure Title 1	STAFF		
Chapter 11	OWN STAFF		
1101	Name + Function	0,00	
1102	Name + Function	0,00	
1103	Name + Function	0,00	
TOTAL OWN STAFF		0,00	
Chapter 12	INTERIM STAFF		
1201	Name + Function	0,00	
1202	Name + Function	0,00	
1203	Name + Function	0,00	
TOTAL INTERIM STAFF		0,00	
Chapter 19	OTHER STAFF		
1901	Name + Function	0,00	
1902	Name + Function	0,00	
1903	Name + Function	0,00	
TOTAL OTHER STAFF		0,00	
Expenditure Title 1	TOTAL STAFF		0,00

Technical Notes

Three lines per staff category to identify the staff costs (with different salaries). Other lines can be added or removed.

Heading:

Enter the name of the staff member and of the main professional category/function concerned, e.g.: scientist (please specify the science it refers to: epidemiologist, nutritionist etc.), data manager, webmaster, secretary, administrative support, project manager etc.

Budget (€):

This amount comprises 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 applicant's usual policy on remuneration. (See additional comments in the application form question marks in blue).
<u>Description:</u>	<p>Please ensure that the number of person-days multiplied by the daily cost of the staff member working for the implementation of the work programme corresponds to the budget amount indicated.</p> <p>For example, if the work programme involves one person during a period of 20 person days at the daily cost of 500 €, the number of person days x daily cost to be filled in is 20 x 500 € corresponding to a budget of 10.000 €.</p>
<u>Sub-total (€):</u>	For each chapter, the total is calculated automatically by the system.
<u>Total staff (€):</u>	A total is provided for all staff costs taken together. It consists of the sum of the totals of each individual staff category.

Additional information

⇒ By staff cost is meant the proportion of costs incurred by the organisation in direct relationship to the time spent by its staff implementing the work programme, provided that these costs can be identified and justified by the accounting system of the applicant.

⇒ Costs for experts (external to the organisation) contributing to the implementation of the work programme and paid by the applicant on the basis of an invoice are not to be recorded as staff costs but as "other external services" costs. Such costs should henceforth be added under either budget line "5. Part A, Title 2, Chapter 28 - External services" or line "5. Part A, Title 3, Chapter 39 – Other expenditure linked to the beneficiary's operations", depending if the costs concern general administrative expenditure or operational costs.

Where national legislation does not permit salary slips to be released to third parties for security or other reasons, the applicant is asked to submit a table showing the staff daily costs, number of days worked, time sheets and the total cost, which must be signed by the human resources manager. It is to be noted, however, that, once a grant agreement is awarded, the applicant can be requested to provide staff cost related supporting documents (including salary slips) in case of an audit at the applicant's premises.

5. 2.1.2. Telecommunication and computer costs (5. Part A, Title 2, Chapter 23)

44				
45	Chapter 23	TELECOMMUNICATION AND COMPUTER COSTS		
46	231	Depreciation for purchase and maintenance of equipment	0,00	
47	232	Depreciation for purchase and maintenance of software	0,00	
48	233	User support	0,00	
49	239	Other telecommunication and computer costs	0,00	
50		TOTAL TELECOMMUNICATION AND COMPUTER COSTS	0,00	
51				

Technical Notes

Four lines for costs related to depreciation, maintenance of equipment, user support and other costs related to equipment.

Budget (€):

For each line of equipment referred to above, enter the sum of the costs related to it (portion of the depreciation only (see additional information below)).

Description:

Enter a generic title for each type of equipment.

Total (€):

A total is provided and consists of the sum of the costs put for telecommunication and computer.

Additional information

- ⇒ Only the portion of the equipment's depreciation corresponding to the duration of the work programme and multiplied by the rate of actual use of the equipment for the implementation of the work programme (% allocation to the work programme) may be taken into account, except where the nature and/or the context of its use justifies different treatment as approved by the EAHC.
- ⇒ Note that only cost related to equipment purchased by the applicant is eligible. Also, the purchase has to be recorded in the books of the applicant and the equipment must be specifically required for the implementation of the work programme.
- ⇒ The internal rules of the applicant in matter of depreciation of equipment have precedence to the general Commission rules provided that these applicant's own depreciation rules are in accordance with the tax and accounting rules applicable to the applicant and generally accepted for items of the same kind. The applicant will be requested to confirm - during the grant agreement negotiation phase - if he will apply his existing internal rules or the Commission rules.

Regarding the Commission rules on depreciation, the following shall apply:

- Equipment and hardware expenses are depreciated over 3 years (e.g. PCs, Printers, Fax);
- Specific furniture is depreciated over 5 years.

To illustrate the application of the Commission depreciation rules, some examples have been elaborated for an operating grant of 12 Months (M1 to M12). For the listed equipment B to E, the changing parameter in the table has been put in bold, resulting in different conclusions:

Equipment	Price of purchase	Date of purchase	Depreciation rule 36 or 60 months	Number of months of depreciation	% Allocation to the work programme	Amount of depreciation
A	3.000 €	M1	36	12 = From M1 to M12	100%	$3.000 \text{ €} \times 12/36 \times 100\% = 1.000 \text{ €}$
B	3.000 €	M1	36	12 = From M1 to M12	75%	$3.000 \text{ €} \times 12/36 \times 75\% = 750 \text{ €}$
C	3.000 €	M7	36	6 = From M7 to M12	100%	$3.000 \text{ €} \times 6/36 \times 100\% = 500 \text{ €}$
D	3.000 €	M3	36	10 = From M3 to M12	100%	$3.000 \text{ €} \times 10/36 \times 100\% = 833 \text{ €}$
E	10.000 €	M1	60	12 = From M1 to M12	100%	$10.000 \text{ €} \times 12/60 \times 100\% = 2.000 \text{ €}$

5. 2.1.3. Mission costs (Title 3, Chapter 32)

97					
98	Chapter 32	MISSION COSTS			
99	321	Travel costs of staff	0,00		
100	322	Subsistence allowances of staff	0,00		
101	323	Travel costs of external invitees	0,00		
102	324	Subsistence allowances of external invitees	0,00		
103		TOTAL MISSION COSTS	0,00		

Technical Notes

One line to identify the total travel costs (using the number of trips multiplied by an average cost per trip) and related subsistence allowances. Next, the total mission cost is automatically calculated by the system.

Budget (€):

These cost items relate to the total amount for travel and subsistence costs of the applicant. A distinction is to be made between own staff and external invitees.

<u>Total missions costs (€):</u>	The cost refers to the total amount for travel and subsistence costs.
<u>Description:</u>	Enter the number of travel trips and the average cost per trip.

Additional information

- ⇒ Only travel costs and subsistence allowances for own staff employed by the applicant (i.e. listed under Title 1 (Staff) of the expenditure budget) should be taken into account in the budget lines 321 and 322.
- ⇒ Travel and subsistence allowances for external invitees (not employed by the applicant) are to be reported in the budget lines 323 and 324.
- ⇒ The internal rules of the applicant have precedence in matter of travel costs and subsistence allowances provided that they are in line with the applicant's usual practices on travel/subsistence costs. The applicant will be requested to confirm during the negotiation phase if he intends to apply his existing internal rules or the Commission rules and rates. If such internal rules do not exist in the applicant's organisation, the following rules and rates approved by Commission apply:
 - Flat-rate subsistence allowances cover all subsistence expenses during missions, including hotels, restaurants and local transport (taxis and/or public transport). They apply in respect of each day of a mission at a minimum distance of 100 km from the normal place of work. The subsistence allowance varies depending on the country in which the mission is carried out. The daily rates will correspond to the sum of the daily allowance and the maximum hotel price set out in Article 13 of Annex VII of the Staff Regulations.
 - Missions in countries other than EU 27, Acceding and Applicant countries and EFTA-EEA countries - and not provided for in the concluded framework partnership agreement -, shall be subject to the prior agreement of the Executive Agency. This agreement shall be related to the objectives of the mission, its costs and the reasons therefore. For these other countries not referred to above, the daily rates will correspond to the sum of the daily allowance and the maximum hotel price set out in Commission Decision C(2008) 6215.¹⁵

¹⁵ Commission Decision C(2008)6215 of 18 November 2008: General implementing provisions adopting the Guide to missions for officials and other servants of the European Commission

- Travel expenses are eligible under the following conditions:
 - travel by the most direct and most economic route;
 - distance of at least 100 km between the place of the meeting and the normal place of work;
 - travel by rail: first class;
 - travel by air: economy class, unless a cheaper fare can be used (e.g. Apex); air travel is allowed only for return journeys of more than 800 km;
 - travel by car: reimbursed on the basis of the equivalent first class rail fare.

The daily rates will correspond to the sum of the daily allowance and the maximum hotel price set out in the following tables¹⁶:

Destination	Daily subsistence allowance	Hotel	Total
Austria	95,00	130,00	225,00
Belgium	92,00	140,00	232,00
Bulgaria	58,00	169,00	227,00
Cyprus	93,00	145,00	238,00
Czech Republic	75,00	155,00	230,00
Denmark	120,00	150,00	270,00
Estonia	71,00	110,00	181,00
Finland	104,00	140,00	244,00
France	95,00	150,00	245,00
Germany	93,00	115,00	208,00
Greece	82,00	140,00	222,00
Hungary	72,00	150,00	222,00
Ireland	104,00	150,00	254,00
Italy	95,00	135,00	230,00

Destination	Daily subsistence allowance	Hotel	Total
Latvia	66,00	145,00	211,00
Lithuania	68,00	115,00	183,00
Luxembourg	92,00	145,00	237,00
Malta	90,00	115,00	205,00
Netherlands	93,00	170,00	263,00
Poland	72,00	145,00	217,00
Portugal	84,00	120,00	204,00
Romania	52,00	170,00	222,00
Slovakia	80,00	125,00	205,00
Slovenia	70,00	110,00	180,00
Spain	87,00	125,00	212,00
Sweden	97,00	160,00	257,00
United Kingdom	101,00	175,00	276,00

¹⁶Commission Decision C(2008)6215 of 18 November 2008: General implementing provisions adopting the Guide to missions for officials and other servants of the European Commission

5. 2.1.4. Conclusion of external service and procurement contracts related to Title 3 – "Expenditure linked to the beneficiary's normal operations"

104	Chapter 33	OPERATIONAL DATA PROCESSING		
105	331	IT Data processing costs	0,00	
106		TOTAL OPERATIONAL DATA PROCESSING	0,00	
107				
108	Chapter 34	INFORMATION & PUBLICATION		
109	341	Communications, Edition , Publications, WEB, Conferences	0,00	
110		TOTAL INFORMATION, PUBLICATION & OTHER SERVICES	0,00	
111				
112	Chapter 35	OTHER SERVICES		
113	351	Studies, Consultancy, Translation & Interpretation and other	0,00	
114		TOTAL OTHER SERVICES	0,00	
115				
116	Chapter 39	OTHER EXPENDITURE LINKED TO THE BENEFICIARY'S OPERATIONS		
117	391	Other expenditure linked to the beneficiary's operations	0,00	
118		TOTAL OTHER EXPENDITURE LINKED TO THE BENEFICIARY'S	0,00	
119				

Technical Notes

Separate lines to identify the costs related to external service and procurement contracts.

Budget (€):

For each activity you intend to contract, enter the sum of the costs related to it.

Description:

In addition to the tasks to be contracted, the name(s) of the contractor(s) are to be listed (if already known).

Total (€):

For each line of external services referred to above, enter its corresponding costs.

Additional information

- ⇒ Core elements of the work programme cannot be contracted. The technical and financial management of the work programme is the legal responsibility of the applicant. These tasks cannot be transferred to a third party.
- ⇒ It must be clearly specified in the work programme which tasks are intended to be contracted and why this contracting is necessary.
- ⇒ Recourse to the award of contracts must be justified having regard to the nature of the work programme and what is necessary for its implementation. 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 of the specific grant agreement.
- ⇒ Any recourse to the award of contracts not provided for in the initial grant application or amendment(s) is to be subject to prior written authorisation by the EAHC.

- ⇒ The applicant shall retain sole responsibility for carrying out the work programme and for compliance with the provisions of the grant agreement. The applicant must undertake to make the necessary arrangements to ensure that the contractor waives all rights in respect of the EAHC under the grant agreement.
- ⇒ The applicant must ensure that the awarded contract mentions in particular that:
- The EAHC may, at any time during the grant agreement and up to five years after the end of the work programme, arrange for audits to be carried out, either by outside scientific or technological reviewers or auditors, or by the EAHC itself or OLAF;
 - The European Court of Auditors has the same rights as the European Commission and EAHC, notably right of access, for the purpose of checks and audits, without prejudice to its own rules.
- ⇒ Before entering into contract, the applicant is required to seek **competitive tenders** from potential tender contractors. The contract shall be awarded to the bid offering best value for money. In doing so the applicant has to observe the principles of **transparency** and **equal treatment** of potential contractors and shall take care to avoid any conflict of interests.

Estimated value of the external services (X)	Minimum of bids to be consulted for the competitive tenders (recommendation)
$X > 60.000 \text{ €}$	More than 5 bids
$25.000 \text{ €} < X < 60.000 \text{ €}$	At least 5 bids
$5.000 \text{ €} < X < 25.000 \text{ €}$	At least 3 bids
$X < 5.000 \text{ €}$	1 bid

- ⇒ Public partners: please refer to your National rules in matter of award of contracts.

5.2.2. Income (Part B)

Please refer to the "Structure of the budget" (point 5.2 of this chapter) to complete the income part of the budget.

5.3 Overview of the budget

5.3.1 Global budget

Expenditure Title 1	Expenditure Title 2	Expenditure Title 3	Income Title 1	Income Title 2	Income Title 3	Income Title 4
This sheet is PROTECTED because no input is required			Maximum EC funding in Eur: 1,300,000.00 Maximum EC funding in %: 50.00%			
FINANCIAL YEAR 2011						
OPERATING EXPENDITURE AND INCOME OF THE BENEFICIARY						
Action 5						
PART A - EXPENDITURE						
Title 1	TOTAL STAFF					0,00
Title 2	TOTAL GENERAL ADMINISTRATIVE EXPENDITURE					0,00
Title 3	TOTAL EXPENDITURE LINKED TO THE BENEFICIARY'S NORMAL OPERATIONS					0,00
TOTAL PART A - EXPENDITURE						0,00
PART B - INCOME						
Title 1	TOTAL OPERATING INCOME					0,00
Title 2	TOTAL BENEFICIARY'S OWN CONTRIBUTION					0,00
Title 3	TOTAL EC CONTRIBUTION in EUR					0,00
TOTAL EC CONTRIBUTION in % = TOTAL EC CONTRIBUTION in EUR / TOTAL PART A - EXPENDITURE					0,00%	
Title 4	TOTAL OTHER EXTERNAL CONTRIBUTIONS					0,00
TOTAL PART B - INCOME						0,00

Technical Notes

No input is required

Additional information

- ⇒ This table summarizes all the information entered in part A ('Expenditure') and part B ('Income'). Since all data are copied or calculated automatically, you do not have to make any new data entry here.
- ⇒ The total amount of the income must equal the total amount of the expenditure. As a consequence, **the balance must be zero**. If the balance is positive, the expenditure is higher than the income. If the balance is negative, the income is higher than the expenditure. A balance which is not null will appear in red.
- ⇒ The maximum co-funding request for the EAHC shall not exceed 60 % per work programme proposal. A maximum co-funding request of 80% per work programme proposal can only be envisaged where a work programme has significant European added value. The EAHC will determine in each individual case the maximum percentage to be awarded.

5.3.2 Controls to be carried out

- ⇒ **Balance:** Once the different incomes have been filled in, the total income is automatically calculated.
- ⇒ **Co-funding request in percentage:** The percentage of the co-funding request is calculated as the ratio between Co-funding request from the EU budget (“EU contribution”) and the total income.

5.3.3 DEFINITION OF EXPENDITURES/ELIGIBLES COSTS

Article II.15.1 of the framework partnership agreement defines eligible costs as costs which must satisfy the following general criteria:

- they are incurred during the duration of the annual work programme as specified in the specific agreement, with the exception of costs relating to final reports and certificates on the financial statements and underlying accounts;
- they are connected with the subject of the specific agreement and they are indicated in the estimated overall budget of the annual work programme annexed to it;
- they are necessary for the implementation of the annual work programme which is the subject of the specific agreement;
- they are identifiable and verifiable, in particular being recorded in the accounting records of the partner and determined according to the applicable accounting standards of the country where the partner is established and according to the usual cost-accounting practices of the partner;
- 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.

II.15.2 In the case of an operating grant, the following operating costs are eligible provided that they satisfy the criteria set out in the previous paragraph:

- the cost of staff, 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 partner'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, provided that they are in line with the partner'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 partner and generally accepted for items of the same kind. Only the portion of the equipment's depreciation corresponding to the period of eligibility for Union funding covered by the agreement may be taken into account by the Executive Agency, except where its nature and/or use justifies different treatment by the Executive Agency;
- costs of consumables and supplies; provided that they are identifiable and assigned to the work programme;
- costs entailed by other contracts awarded by the partner for the purposes of implementing the work programme, provided that the conditions laid down in Article II.10 of the framework partnership agreement are met;
- costs arising directly from requirements imposed by the agreement (in particular, audit costs and dissemination of information, specific evaluation of the activity, audits, translations, reproduction, etc.), including the costs of any financial services (especially the cost of financial guarantees);
- overheads.

5.3.4 DEFINITION OF NON-ELIGIBLES COSTS

The non-eligible costs are, as stipulated in Article II.15.4 of the framework partnership agreement:

The following costs shall not be considered eligible:

- capital increases and return on capital;
- debt and debt service charges;
- provisions for losses or potential future liabilities;
- interest owed;
- doubtful debts;
- exchange losses;
- VAT, unless the partner can show that he is unable to recover it according to the applicable national legislation;
- costs declared by the partner and covered by a specific action or work programme receiving a Union grant;
- excessive or reckless expenditure;
- contributions in kind.

Additional information

- ⇒ Contributions in kind are services or goods used for the work programme and provided to the applicant free of charge, e.g. work by voluntary helpers, use of buildings, office space, etc.
- ⇒ Contributions in kind are not regarded as eligible costs to be taken into account for calculating the grant. As they provide added value for the work programme, they must be declared in the initial budget and final financial report, thus giving a precise idea of the work programme value. If the applicant opts to include them in his report, they must be listed **separately** from the other costs given its nature of exception at the time of the negotiation phase.

5.3.5 Indicative exchange rates as of December 2009¹⁷

Country	Code	Currency	Code	Exchange rate
Bulgaria	BG	Lev (New)	BGN	1,95580
Croatia	HR	Kuna	HRK	7,31800
Czech Republic	CZ	Czech koruna	CZK	26,18600
Denmark	DK	Danish krone	DKK	7,44270
Estonia	EE	Estonian kroon	EEK	15,64660
Hungary	HU	Forint	HUF	272,32000
Iceland	IS	Icelandic króna	ISK	184,30000
Liechtenstein	LI	Swiss franc	CHF	1,50640
Lithuania	LT	Lithuanian litas	LTL	3,45280
Latvia	LV	Latvian lats	LVL	0,70900
Norway	NO	Norwegian krone	NOK	8,49200
Poland	PL	Zloty	PLN	4,16350
Romania	RO	New Romanian Leu	RON	4,27880
Sweden	SE	Swedish krona	SEK	10,43230
United Kingdom	GB	Pound sterling	GBP	0,90910

¹⁷ <http://ec.europa.eu/budget/inforeuro/index.cfm>