

**GRANT CONTRACT**  
**- EXTERNAL ACTIONS OF THE EUROPEAN UNION -**

Ref: EUMM-20-7025

**Contract Title:**

***COVID-19 Preparedness and response program***

(the 'contract')

**European Union Monitoring Mission in Georgia**  
49 Krtsanisi Street  
Tbilisi 0114, Georgia  
(the 'Contracting Authority')

of the one part,

and  
**Ministry of Internally Displaced Persons from  
Occupied Territories, Labour, Health and  
Social Affairs of Georgia (MoIDPsLHSA)**  
144 AK, Tsereteli Ave.  
0119 Tbilisi, Georgia

of the other part,

(the 'parties')

have agreed as follows:

**Special conditions**

**Article 1 — Purpose**

- 1.1 The purpose of this contract is the award of a grant by the contracting authority to finance the implementation of the action entitled: "COVID-19 Preparedness and response program" (the 'action') described in Annex I.
- 1.2 The beneficiary(ies) shall be awarded the grant on the terms and conditions set out in this contract, which consists of these special conditions (the 'special conditions') and the annexes, which the beneficiary(ies) hereby declares it has noted and accepted.
- 1.3 The beneficiary(ies) accept the grant and undertakes to be responsible for carrying out the action.

**Article 2 — Implementation period of the action**

- 2.1 This contract shall enter into force on the date when the second of the two parties signs.
- 2.2 Implementation of the Action shall begin the day following signature of the contract by the second of the two parties.
- 2.3 The implementation period of the Action, as laid down in Annex I, is **4 (four) months**.

- 2.4 The execution period of this contract shall end when the payment of the balance is made by the contracting authority and, in any event, at the latest 18 months after the end of the implementation period as stipulated in Article 2.3 unless postponed in accordance with Article 12.5 of Annex II.

### **Article 3 — Financing the action**

- 3.1 The total eligible costs are estimated at **EUR 52,444.90** as set out in Annex III.

- 3.2 The contracting authority undertakes to finance a maximum amount of **EUR 52,444.90**.

The grant includes 100% of the total eligible cost of the Action specified in paragraph 1.

The final amount of the contracting authority's contribution shall be determined in accordance with Articles 14 and 17 of Annex II.

The beneficiarie(s) must submit a request for payment for grant contract in its original format. Payments will be made in GEL to the bank account of the Beneficiary indicated in the Financial Identification Form. All amounts payable shall be converted from EURO into GEL using the exchange rate of the commercial bank serving EUMM Georgia applicable on the date of the transaction.

### **Article 4 — Reporting and payment arrangements**

- 4.1 Payments shall be made in accordance with Article 15 of Annex II option no. 1 as set out in Article 15.1

Initial pre-financing payment: EUR 41,955.92. (Pre-financial guarantee will not be requested).

Maximum balance of the final amount of the grant:

(subject to the provisions of Annex II): EUR 10,488.98.

The Beneficiary shall submit the final report to the Contracting Authority no later than three months after the implementation period as defined in Article 2 of the Special Conditions. The Contracting Authority may upon its discretion request for an external audit of the project prior the final installment. The Contracting authority will then bear the costs of the audit.

### **Article 5 — Contact addresses**

- 5.1 Any communication relating to this contract shall be in writing, state the number and title of the action and be sent to the following addresses:

For the contracting authority

Payment requests and attached reports, including requests for changes to bank account arrangements shall be sent to:

Kim Matthis, Project Manager, EU Confidence Building Facility

Email [kim.matthis@eumm@eu](mailto:kim.matthis@eumm@eu)

European Union Monitoring Mission in Georgia

49 Krtsanisi Street, Tbilisi 0114, Georgia

For the coordinator

Ketevan Goginashvili

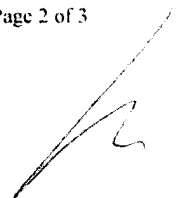
[kgoginashvili@moh.gov.ge](mailto:kgoginashvili@moh.gov.ge)

+995 577 71 79 84

- 5.2 The expenditure verification(s) referred to in Article 15.7 of Annex II will be carried out by the contracting authority<sup>1</sup>.

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<sup>1</sup> In case the contracting authority has its own audit and verification system



**Article 6 — Annexes**

6.1 The following documents are annexed to these special conditions and form an integral part of the contract:

- Annex I: Description of the action (including the logical framework of the project and the concept note)
- Annex II: General conditions applicable to European Union-financed grant contracts for external actions
- Annex III: Budget for the action
- Annex IV: Procurement rules for beneficiaries and Information on the tax regime applicable to grant contracts, Annex J
- Annex V: Standard request for payment and financial identification form
- Annex VI: Model narrative and financial report
- Annex IX: Standard template for transfer of asset ownership

6.2 In the event of a conflict between the provisions of the present special conditions and any annex thereto, the special conditions shall take precedence. In the event of a conflict between the provisions of Annex II and those of the other annexes, those of Annex II shall take precedence.

**Article 7 — Other specific conditions applying to the action**

7.1 The general conditions in Annex II are supplemented by the following:

The final amount of the contracting authority's contribution shall be established in accordance with Articles 14 and 17 of Annex II. The percentages set with regard to the total eligible costs and total accepted costs shall apply cumulatively so that the contracting authority's contribution shall be limited to the lowest amount obtained by respectively applying the percentages to the final total eligible and accepted costs approved by the contracting authority. In case that the total accepted costs are equal to the total eligible costs, the percentage applicable to the total accepted costs applies to the total eligible costs to ensure the required co-financing.

7.2 Any report sent with a payment request for further prefinancing or payment of the balance shall be considered approved if there is no written reply from the contracting authority within 45 days of its receipt accompanied by the required documents. Approval of the reports does not imply recognition of their regularity nor of the authenticity, completeness and correctness of the declarations and information they contain.

Done in English in two originals: one original being for the contracting authority and one original being for the beneficiary.

**For the beneficiary(ies) <sup>2</sup>**

Name Ekaterine Tikaradze

Title Minister of MoDPPs/LHSA

Signature 

Date



**For the contracting authority**

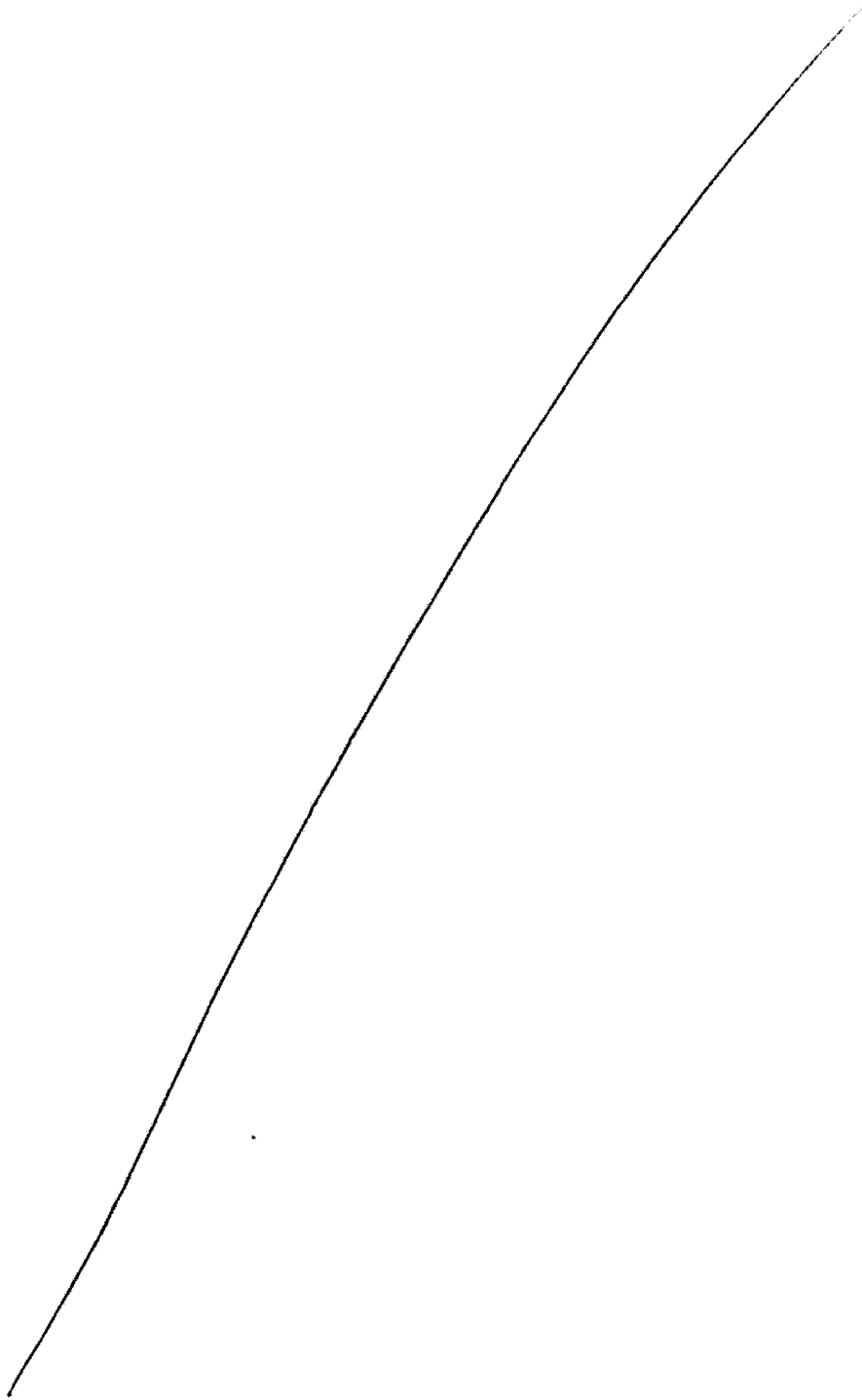
Name: **Marek Szczygieł**  
Title: **Head of Mission**

Signature 

Date

19 JUN 2020

<sup>2</sup> In accordance with the mandate conferred on the coordinator, (see application form), the coordinator signs this contract also on behalf of the other beneficiaries, who, therefore, do not need to individually sign this contract to become parties to it.







**Contracting Authority: European Union Monitoring Mission in  
Georgia**

**The EU Confidence Building Facility**

**ANNEX A.2 – Full application form**

# FULL APPLICATION FORM

## 1 General information

<b>Name of the Applicant</b>	Ministry of Internally Displaced Persons from Occupied Territories, Labour Health and Social Affairs of Georgia (MoIDPsLHSA) (Lead applicant)  Ministry of Health and Social Affairs of Autonomous Republic of Abkhazia (Co-applicant)
<b>Title of the Action</b>	COVID-19 PREPAREDNESS AND RESPONSE PROGRAM
<b>Location of the Action</b>	Georgia, Autonomous Republic of Abkhazia
<b>Duration of the Action</b>	Four months

## 2 The Action

### 2.1.1. Description including expected Results

An outbreak of COVID-19 caused by the 2019 novel COVID-19 (SARS-CoV-2) has been spreading rapidly across the world since December 2019, following the diagnosis of the initial cases in Wuhan, Hubei Province, China.

The first cases of the COVID-19 in Georgia were confirmed on February 26, 2020. As of April 27, 2020, the total number of infected people had risen to 496 with 149 recoveries and 6 deaths.<sup>1</sup> Critical restrictions are imposed on movement in line with social distancing practices that are emerging worldwide. Following the announcement of the state of emergency, all educational institutions and many public venues, including gyms, museums, and theatres, malls, bars and restaurants were closed. Strict transportation restrictions were introduced, including the suspension of air and rail traffic, as well as border closures with neighbouring countries, Armenia, Azerbaijan, and Russia. Additional quarantine measures have followed, including curfew from 9:00 pm to 6:00 am; prohibition of meetings of more than 10 people, public events and other mass events, schools and universities shift to online and distance-learning methods.<sup>2</sup> The Government decided to make all medical care related to COVID-19 free of charge.

<sup>1</sup> Prevention of Coronavirus Spread in Georgia <https://stopcov.gov.ge/en>

<sup>2</sup> As part of preventative measures, to prevent spread of the virus in the country, special checkpoints have been set up in Tbilisi, Batumi, Kutaisi, Rustavi, Poti, Zugdidi and Gori cities of the country to screen people and carry out better control of the situation.

COVID-19 poses serious social and economic challenges to the country and represents a severe risk of losing important gains in the fight against poverty. The lockdown and closure of all non-essential business activities, especially if sustained over time, are expected to slow down the production, increase layoffs, and reduce labour income especially for private sector workers with significant adverse impacts on employment and poverty.

In January 2020, the government adopted Decree #164 on “Approval of Measures to Prevent the Possible Spread of the New Coronavirus in Georgia and Approval of an Emergency Response Plan for Cases Caused by COVID-19” (amended on April 1, 2020, with the GoG Decree #625) and established a national multi-sectoral committee. Under the Operational Response Plan, approved by the GoG, each line ministry and government entity has clearly defined roles and responsibilities at every stage of COVID-19 response.

The government has also scaled up its communication efforts by establishing a unified hotline and an informational platform (StopCov.ge is a web site available in five languages with all necessary governmental links and related information).

In Autonomous Republic of Abkhazia four medical facilities are involved in the fight against coronavirus:

- ✓ Gudauta district hospital
- ✓ Sanitation and epidemiology laboratory
- ✓ Sokhumi republican hospital
- ✓ Gali central district hospital

International donor assistance is vital for the preparedness and response of the Autonomous Republic of Abkhazia against Coronavirus.

The main goal of the grant program is to strengthen readiness and response against the pandemic of Covid19 in the Autonomous Republic of Abkhazia. The Ministry of IDPs Labour Health and Social Affairs of Georgia and the Ministry of Health and Social Affairs of the Autonomous Republic of Abkhazia, would by this project

- ✓ enable the medical facilities on the ground to undertake novel coronavirus laboratory testing as required to monitor the outbreak and for individual patient care
- ✓ support hospitals in coping with increased demand and providing assistance in strengthening emergency response capacity of hospitals and public health services.

The set goal will be achieved through the procurement of personal protective equipment (PPEs), laboratory tests to four inpatient medical facilities on the territory of the Autonomous Republic of Abkhazia.

These measures will help

- ✓ Meet healthcare needs to fight COVID19;
- ✓ Reduce the scale of the COVID19 pandemic;
- ✓ Minimize morbidity and mortality caused by COVID19 (treating patients).

In addition to strengthening the readiness and response against the pandemic, the action is anticipated to have a positive impact on confidence building in between health professionals across the Abkhaz ABL, and will build upon relationships cultivated during meetings between healthcare professionals held in February and March 2020.

### 2.1.2. Methodology (max 1 page)

*Describe:*

The recipient of the grant is the Ministry of IDPs from the Occupied Territories, Labour, Health and Social Affairs of Georgia.

Within the framework of the grant, PPEs and laboratory tests will be procured and handed over to four medical facilities located on the territory of the Autonomous Republic of Abkhazia through the Ministry of Health and Social Affairs of the Autonomous Republic of Abkhazia.

The procurement will be carried out by the Ministry of Health and Social Affairs of the Autonomous Republic of Abkhazia, within the framework of the legislation in the country.

The Ministry of IDPs from the Occupied Territories, Labour, Health and Social Affairs of Georgia and Ministry of Health and Social Affairs of the Autonomous Republic of Abkhazia are responsible for (1) transportation of the equipment across the administrative boundary line and (2) it reaching the medical facilities identified above. The EUMM-managed hotline could be a useful instrument in facilitating the transfer.

### 2.1.3. Indicative action plan for implementing the action

Activity	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Implementer
<i>Purchase of PPEs and laboratory tests</i>	X	X					Ministry of Health and Social Affairs of Autonomous Republic of Abkhazia
Delivery of purchased personal protective equipment and laboratory tests to mixed medical institutions located in the territory of the Autonomous Republic of Abkhazia			X	X			Ministry of Health and Social Affairs of Autonomous Republic of Abkhazia

#### **2.1.4. Sustainability of the Action (max 0,5 page)**

Within the framework of the grant, PPEs and laboratory tests will be procured and handed over to four medical facilities: Gudauta district hospital (s.c. "COVID treatment clinic"); sanitation and epidemiology laboratory (The main facility for diagnosing coronavirus); Sokhumi republican hospital (the largest hospital in the Autonomous Republic of Abkhazia); Gali central district hospital (municipality inhabited by ethnic Georgians).

Diagnostic testing for COVID-19 is critical to tracking the virus, understanding epidemiology, informing case management, and to suppressing transmission. Providing medical facilities with corona virus tests will help in timely detection of positive cases of covid-19, establishing contacts, and proper management of covid-19 positive patients. Personal protective equipment reduces the risk of infection for medical personnel.

The grant project will help to medical facilities, health workers, and other key stakeholders on the territory of the Autonomous Republic of Abkhazia to develop, implement and monitor an effective preparedness and response system for the pandemic. Furthermore, it will provide an opportunity for confidence-building between communities and between medical professionals on both sides of the administrative boundary line.

#### **2.1.5. Risks of the Action (max 0,5 page)**

Assessing the risks of implementing a grant project is critical. Ministry of IDPs from the Occupied Territories, Labour, Health and Social Affairs of Georgia does not have information on the physical infrastructure and infection control measures of the medical facilities where personal protective equipment and laboratory tests provided by the grant project will be used.

No epidemiologically reliable information is available on the extent of coronavirus spread in the territory of the Autonomous Republic of Abkhazia. The situation is also complicated in the context of people entering from the Russian Federation, where the incidence of the virus is high.

The economic risk for implementation of the project is low, as the project does not require co-financing from the Government of the Autonomous Republic of Abkhazia.

Social risk for the project includes actions that affect the communities around them. Implementing the project will be important for different social groups. The spread of coronavirus in medical facilities can also be a concern as they can affect absenteeism and worker morale.

Risks in four (*physical, environmental, economic and social*) of the five categories are not rated Substantial. The most important risk is the readiness of authorities in control to allow the transfer of the assistance. The applicants ensure that such readiness is in place.

In order to enable the transfer of the medical equipment, the EUMM facilitated hotline may be utilized for communication; an alternative would be to utilise the good offices of the UN.

#### **2.1.5. Logical Framework**

See Annex C (attached)

**2.1.6. Budget, amount requested from the Contracting Authority and other expected sources of funding**

The budget of the grant project is 52,444.90 Euro (see Annex B)

**2.2. Experience**

Name of the Organisation MoIDPsLHSA				
Project Title Biennial Collaborative Agreement Between MoIDPsLHSA and WHO/Euro		Lead Applicant Y	Co-Applicant Y/N	Affiliated Ent Y/N
Location Georgia	Cost of Action 1,062,000 USD	Donors World Health Organization/Euro	Amount from Donors	Dates (from-to) 2020-2021
Result of the Action Health emergency preparedness strengthened; Health emergencies rapidly detected and responded; Improved access to quality essential health services and ect.				

Name of the Organisation MoIDPsLHSA				
Project Title Strengthening of Public Health in Georgia		Lead Applicant Y	Co-Applicant Y/N	Affiliated Ent Y/N
Location Georgia	Cost of Action	Donors US CDC	Amount from Donors	Dates (from-to) 2019-2023
Result of the Action Improvement in the use of advanced technologies for detection and confirmation of emerging and re-emerging infectious disease pathogens; Improved environment to respond rapidly and decisively to disease outbreaks and prevent future outbreaks wherever possible				

Name of the Organisation				
Project Title Hep C elimination		Lead Applicant Y	Co-Applicant Y/N	Affiliated Ent Y/N
Location Georgia	Cost of Action	Donors Company "Gilead", USA	Amount from Donors	Dates (from-to) 2015-2020
Result of the Action Promoting the elimination process of hepatitis by providing modern medicines				

**3 The Applicant**

Contact details of the Applicant	144 Tsereteli ave., Tbilisi, Georgia
Country and date of registration	Georgia, 1991
National registration number	202486559
Legal Entity File number (if available)	
Legal Status	Governmental body

## 4 Declaration

### 4.1 Declaration by the Applicant (full application)

The applicant, represented by the undersigned, being the authorised signatory of the applicant, in the context of the present call for proposals, hereby declares that:

1. the applicant has the sources of financing specified in the budget document;
2. the applicant has sufficient financial capacity to carry out the proposed action;
3. the applicant has the professional competences and qualifications to carry out the action;
4. the applicant is directly responsible for the preparation, management and implementation of the action, not acting as an intermediary;
5. the applicant is in a position to deliver immediately, upon request, any supporting documents of the action;
6. if recommended to be awarded a grant, the applicant accepts the contractual conditions as laid down in the standard grant contract annexed to this application form.

These are the sources and amounts of European Union funding received or applied for the action or part of the action or for its functioning during the same financial year as well as any other funding received or applied for the same action: List source and amount and indicate status (i.e. applied for or awarded).

The applicant is fully aware of the obligation to inform without delay the Contracting Authority to which this application is submitted if the same application for funding made to other European Commission departments or European Union institutions has been approved by them after the submission of this grant application.

We acknowledge that if we participate in spite of being in any of the situations listed in Section 2.3.3.1 of the Practical Guide or if the declarations or information provided prove to be false, we may be subject to rejection from this procedure and to administrative sanctions in the form of exclusion and financial penalties representing 2 % to 10 % of the total estimated value of the grant being awarded and

that this information may be published on the Commission website in accordance with the conditions set in Section 2.3.4 of the Practical Guide.

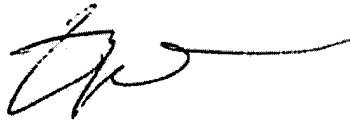
We are aware that, for the purposes of safeguarding the EU's financial interests, our personal data may be transferred to internal audit services, to the Early Detection and Exclusion System, to the European Court of Auditors, to the Financial Irregularities Panel or to the European Anti-Fraud Office

**Lead applicant**

**Name:** Ekaterine Tikaradze

**Position:** Minister of Internally Displaced Persons from Occupied Territories, Labour Health and Social Affairs of Georgia

**Signature:**



**Date and place:**

**Mandate (for co-applicant(s))**

The co-applicant(s) authorise the lead applicant *Ministry of Internally Displaced Persons from Occupied Territories, Labour Health and Social Affairs of Georgia* to submit on their behalf the present application form and to sign on their behalf the standard grant contract with *EUMM* ('contracting authority'), as well as, to represent the co-applicant in all matters concerning this grant contract.

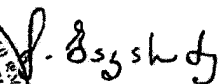
I have read and approved the contents of the proposal submitted to the contracting authority. I undertake to comply with the principles of good partnership practice.

**Co-applicant**

**Name:** Ketevan Bakaradze

**Position:** Minister of Health and Social Affairs of Autonomous Republic of Abkhazia

**Signature:**



**Date and place:**





**Logical framework and Activity matrix (annex E3d)**

	Results chain	Indicator	Baseline (value & reference year)	Target (value & reference year)	Current value* (reference year) (* to be included in interim and final reports)	Source and mean of verification	Assumptions
Impact (Overall objective)	Strengthen the preparation and response system during pandemics	IHR strategic plan approved	n/a	Strategic plan Approved	2020	Sanitation and Epidemiology Laboratory	Not applicable
Outcome (s) (Specific objective(s))	Improvement of detection of COVID-19 positive cases	The detection of COVID-19 positive cases has improved	n/a	Increased 20%	2020	Sanitation and Epidemiology Laboratory	MolDPsLHSA may have a problem with providing statistical information by the Abkhazia side
*Other Outcomes (where relevant)	Reducing the risk of infecting medical personnel by Covid19	risk of infecting medical personnel reduced	n/a	Decreased 20%	2020	Sanitation and Epidemiology Laboratory	MolDPsLHSA may have a problem with providing statistical information by the Abkhazia side
Outputs	PPEs and Laboratory tests purchased	PPEs and Laboratory tests purchased	0	The amount provided by the project	2020	Purchase Act and Receipt	State Procurement Procedures

**Activity Matrix**

Purchase of PPEs and laboratory tests	<b>Means</b> Ministry of Health and Social Affairs of Autonomous Republic of Abkhazia will purchase PPEs and laboratory tests for four inpatient medical facilities on the territory of the Autonomous Republic of Abkhazia: Gudauta District Hospital; Sanitation and Epidemiology Laboratory; Sokhumi Republican Hospital; Gali Central District Hospital  <b>Costs</b> 52,444.90 EUR	<b>Assumptions</b> Political will of Defacto Government of Abkhazia
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**ANNEX II**  
**General conditions applicable to European Union-financed grant**  
**contracts for external actions**

**CONTENTS**

Explanations of the terms used throughout these general conditions may be found in the 'Glossary of terms', Annex A1a to the practical guide.

In case of operating grants, the term 'action' should be understood as 'work programme'.

The term 'coordinator' refers to the beneficiary identified as the coordinator in the special conditions.

The term 'beneficiary(ies)' refers collectively to all beneficiaries, including the coordinator, of the action. When there is only one beneficiary of the action, the terms beneficiary(ies) and coordinator should both be understood as referring to the only beneficiary of the action.

The term 'party(ies) to this contract' refers to the party signatory of this contract (i.e. the beneficiary(ies) and the contracting authority).

All references to 'days' in this contract are to calendar days, unless otherwise specified.

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## GENERAL AND ADMINISTRATIVE PROVISIONS

### ARTICLE 1 - GENERAL PROVISIONS

#### General principles

1.1. The beneficiary(ies) and the contracting authority are the only parties to this contract. Where the European Commission is not the contracting authority, it is not party to this contract, which confers on the European Commission only the rights and obligations explicitly mentioned in this contract.

1.2. This contract and the payments attached to it may not be assigned to a third party in any manner whatsoever without the prior written consent of the contracting authority.

#### Data protection

1.3. Any personal data will be processed solely for the purposes of the performance, management and monitoring of this contract by the contracting authority and may also be passed to the bodies charged with monitoring or inspection tasks under European Union law. Beneficiaries will have the right of access to their personal data and the right to rectify any such data. If the beneficiary(ies) have any queries concerning the processing of personal data, they shall address them to the contracting authority. The beneficiary(ies) will have right of recourse at any time to the European Data Protection Supervisor.

1.4. The beneficiary(ies) must process personal data under this contract in compliance with applicable EU and national law on data protection (including authorisations or notification requirements). The beneficiary(ies) shall limit access and use of personal data to that strictly necessary for the performance, management and monitoring of this contract and shall adopt all appropriate technical and organisational security measures necessary to preserve the strictest confidentiality and limit access to this data.

#### Role of the beneficiary(ies)

1.5. The beneficiary(ies) shall:

a) carry out the action jointly and severally vis-a-vis the contracting authority taking all necessary and reasonable measures to ensure that the action is carried out in accordance with the description of the action in Annex I and the terms and conditions of this contract.

To this purpose, the beneficiary(ies) shall implement the action with the requisite care, efficiency, transparency and diligence, in line with the principle of sound financial management and with the best practices in the field.

b) be responsible for complying with any obligation incumbent on them from this contract jointly or individually;

c) forward to the coordinator the data needed to draw up the reports, financial statements and other information or documents required by this contract and the annexes thereto, as well as any information needed in the event of audits, checks, monitoring or evaluations, as described in Article 16;

d) ensure that all information to be provided and requests made to the contracting authority are sent via the coordinator;

e) agree upon appropriate internal arrangements for the internal coordination and representation of the beneficiary(ies) vis-a-vis the contracting authority for any matter concerning this contract, consistent with the provisions of this contract and in compliance with the applicable legislation(s)

1.5 bis. Grant beneficiaries and contractors must ensure that there is no detection of subcontractors, natural persons, including participants to workshops and/or trainings and recipients of financial support to third parties, in the lists of EU restrictive measures.

#### Role of the coordinator

1.6. The coordinator shall:

a) monitor that the action is implemented in accordance with this contract and ensure coordination with all beneficiary(ies) in the implementation of the action;

b) be the intermediary for all communications between the beneficiary(ies) and the contracting authority;

c) be responsible for supplying all documents and information to the contracting authority which may be required under this contract, in particular in relation to the narrative reports and the requests for payment. Where information from the beneficiary(ies) is required, the coordinator shall be responsible for obtaining, verifying and consolidating this information before passing it on to the contracting authority.

Any information given, as well as any request made by the coordinator to the contracting authority, shall be deemed to have been given in agreement with all beneficiary(ies);

d) inform the contracting authority of any event likely to affect or delay the implementation of the action;

e) inform the contracting authority of any change in the legal, financial, technical, organisational or ownership situation of any of the beneficiary(ies), as well as, of any change in the name, address or legal representative of any of the beneficiary(ies);

f) be responsible in the event of audits, checks, monitoring or evaluations, as described in Article 16 for providing all the necessary documents, including the accounts of the beneficiary(ies), copies of the most relevant supporting documents and signed copies of any contract concluded according to Article 10;

g) have full financial responsibility for ensuring that the action is implemented in accordance with this contract;

h) make the appropriate arrangements for providing the financial guarantee, when requested, under the provisions of Article 4.1 of the special conditions;

i) establish the payment requests in accordance with the contract;

j) be the sole recipient, on behalf of all of the beneficiary(ies), of the payments of the contracting authority. The coordinator shall ensure that the appropriate payments are then made to the beneficiary(ies) without unjustified delay;

k) not delegate or subcontract any, or part of, these tasks to the beneficiary(ies) or other entities.

### ARTICLE 2 - OBLIGATION TO PROVIDE FINANCIAL AND NARRATIVE REPORTS

2.1. The beneficiary(ies) shall provide the contracting authority with all required information on the implementation of the action. The report shall describe the implementation of the action according to the activities envisaged, difficulties encountered and measures taken to overcome problems, eventual changes introduced, as well as the degree of achievement of its results (impact, outcomes or outputs) as measured by corresponding indicators. The report shall be laid out in such a way as to allow monitoring of the objective(s), the means envisaged or employed and the budget details for the action. The level of detail in any report should match that of the description of the action and of the budget for the action.

The coordinator shall collect all the necessary information and draw up consolidated interim and final reports. These reports shall:

- a) cover the action as a whole, regardless of which part of it is financed by the contracting authority;
  - b) consist of a narrative and a financial report drafted using the templates provided in Annex VI;
  - c) provide a full account of all aspects of the action's implementation for the period covered, including in case of simplified cost options the qualitative and quantitative information needed to demonstrate the fulfilment of the conditions for reimbursement established in this contract;
  - d) include the current results within an updated table based on the logical framework matrix including the results achieved by the action (impact, outcomes or outputs) as measured by their corresponding indicators; agreed baselines and targets, and relevant sources of verification;
  - e) determine if the intervention logic is still valid and propose any relevant modification including regarding the logical framework matrix;
  - f) be drafted in the currency and language of this contract;
  - g) include any update on the communication plan as provided by Article 6.2;
  - h) include any relevant reports, publications, press releases and updates related to the action.
- 2.2. Additionally the final report shall:
- a) cover any period not covered by the previous reports;
  - b) include the proofs of the transfers of ownership as referred to in Article 7.6.
- 2.3. The special conditions may set out additional reporting requirements.
- 2.4. The contracting authority may request additional information at any time. The coordinator shall provide this information within 30 days of the request, in the language of the contract.
- 2.5. Reports shall be submitted with the payment requests, according to Article 15. If the coordinator fails to provide any report or fails to provide any additional information requested by the contracting authority within the set deadline without an acceptable and written explanation of the reasons, the contracting authority may terminate this contract according to Article 12.2 (a) and (f).

#### ARTICLE 3 - LIABILITY

- 3.1. The contracting authority cannot under any circumstances or for any reason whatsoever be held liable for damage or injury sustained by the staff or property of the beneficiary(ies) while the action is being carried out or as a consequence of the action. The contracting authority cannot, therefore, accept any claim for compensation or increases in payment in connection with such damage or injury.
- 3.2. The beneficiary(ies) shall assume sole liability towards third parties, including liability for damage or injury of any kind sustained by them while the action is being carried out or as a consequence of the action. The beneficiary(ies) shall discharge the contracting authority of all liability arising from any claim or action brought as a result of an infringement of rules or regulations by the beneficiary(ies) or the beneficiary(ies)'s employees or individuals for whom those employees are responsible, or as a result of violation of a third

party's rights. For the purpose of this Article 3 employees of the beneficiary(ies) shall be considered third parties.

#### ARTICLE 4 - CONFLICT OF INTERESTS AND CODE OF CONDUCT

- 4.1. The beneficiary(ies) shall take all necessary measures to prevent or end any situation that could compromise the impartial and objective performance of this contract. Such conflict of interests may arise in particular as a result of economic interest, political or national affinity, family or emotional ties, or any other relevant connection or shared interest.
- 4.2. Any conflict of interests which may arise during performance of this contract must be notified in writing to the contracting authority without delay. In the event of such conflict, the coordinator shall immediately take all necessary steps to resolve it.
- 4.3. The contracting authority reserves the right to verify that the measures taken are appropriate and may require additional measures to be taken if necessary.
- 4.4. The beneficiary(ies) shall ensure that its staff, including its management, is not placed in a situation which could give rise to conflict of interests. Without prejudice to its obligation under this contract, the beneficiary(ies) shall replace, immediately and without compensation from the contracting authority, any member of its staff in such a situation.
- 4.5. The beneficiary (ies) shall at all-time act impartially and as a faithful adviser in accordance with the code of conduct of its profession as well as with appropriate discretion. It shall refrain from making any public statements concerning the action or the services without the prior approval of the contracting authority. It shall not commit the contracting authority in any way whatsoever without its prior consent, and shall make this obligation clear to third parties.
- 4.6. Physical abuse or punishment, or threats of physical abuse, sexual abuse or exploitation, harassment and verbal abuse, as well as other forms of intimidation shall be prohibited. The beneficiary (ies) shall also inform the contracting authority of any breach of ethical standards or code of conduct as set in the present Article. In case the beneficiary (ies) is aware of any violations of the abovementioned standards it shall report in writing within 30 days to the contracting authority
- 4.7. The beneficiary(ies) and its/their staff shall respect human rights, applicable data protection rules and environmental legislation applicable in the country(ies) where the action is taking place and internationally agreed core labour standards, e.g. the ILO core labour standards, conventions on freedom of association and collective bargaining, elimination of forced and compulsory labour, elimination of discrimination in respect of employment and occupation, and the abolition of child labour.
- 4.8. The beneficiary(ies) or any related person shall not abuse of its entrusted power for private gain. The beneficiary(ies) or any of its subcontractors, agents or staff shall not receive or agree to receive from any person or offer or agree to give to any person or procure for any person, gift, gratuity, commission or consideration of any kind as an inducement or reward for performing or refraining from performing any act relating to the performance of the contract or for showing favour or disfavour to any person in relation to the contract. The beneficiary(ies) shall comply with all applicable laws and regulations and codes relating to anti-bribery and anti-corruption.
- 4.9. The payments to the beneficiary(ies) under the contract shall constitute the only income or benefit it may derive in connection with the contract, with the exception of revenue generating activities. The beneficiary(ies) and its/their staff must not exercise any activity or receive any advantage inconsistent with their obligations under the contract.

4.10. The execution of the contract shall not give rise to unusual commercial expenses. Unusual commercial expenses are commissions not mentioned in the contract or not stemming from a properly concluded contract referring to the contract, commissions not paid in return for any actual and legitimate service, commissions remitted to a tax haven, commissions paid to a recipient who is not clearly identified or commission paid to a company which has every appearance of being a front company. The contracting authority and the European Commission may carry out documentary or on-the-spot checks they deem necessary to find evidence in case of suspected unusual commercial expenses.

4.11. The respect of the code of conduct set out in the present Article constitutes a contractual obligation. Failure to comply with the code of conduct is always deemed to be a breach of the contract under Article 12 of the General Conditions. In addition, failure to comply with the provision set out in the present Article can be qualified as grave professional misconduct that may lead either to suspension or termination of the contract, without prejudice to the application of administrative sanctions, including exclusion from participation in future contract award procedures.

#### ARTICLE 5 - CONFIDENTIALITY

5.1. Subject to Article 16, the contracting authority and the beneficiary(ies) undertake to preserve the confidentiality of any information, notwithstanding its form, disclosed in writing or orally in relation to the implementation of this contract and identified in writing as confidential until at least 5 years after the payment of the balance.

5.2. The beneficiary(ies) shall not use confidential information for any aim other than fulfilling their obligations under this contract unless otherwise agreed with the contracting authority.

5.3. Where the European Commission is not the contracting authority it shall still have access to all documents communicated to the contracting authority and shall maintain the same level of confidentiality.

#### ARTICLE 6 - VISIBILITY

6.1. Unless the European Commission agrees or requests otherwise, the beneficiary(ies) shall take all necessary steps to publicise the fact that the European Union has financed or co-financed the action. Such measures shall comply with the Communication and Visibility Requirements for European Union External Actions laid down and published by the European Commission that can be found at [https://ec.europa.eu/europeaid/sites/devco/files/communication-visibility-requirements-2018\\_en.pdf](https://ec.europa.eu/europeaid/sites/devco/files/communication-visibility-requirements-2018_en.pdf) (for actions within DG DEVCO's remit) and at [https://ec.europa.eu/neighbourhood-enlargement/sites/near/files/visibility\\_requirements\\_near\\_english.pdf](https://ec.europa.eu/neighbourhood-enlargement/sites/near/files/visibility_requirements_near_english.pdf) (for actions within DG NEAR's remit) or with any other guidelines agreed between the European Commission and the beneficiary(ies).

6.2. The coordinator shall submit a communication plan for the approval of the European Commission and report on its implementation in accordance with Article 2.

6.3. In particular, the beneficiary(ies) shall mention the action and the European Union's financial contribution in information given to the final recipients of the action, in its internal and annual reports, and in any dealings with the media. It shall display the European Union logo wherever appropriate.

6.4. Any notice or publication by the beneficiary(ies) concerning the action, including those given at conferences or seminars, shall specify that the action has received European

Union funding. Any publication by the beneficiary(ies), in whatever form and by whatever medium, including the internet, shall include the following statement: 'This document has been produced with the financial assistance of the European Union. The contents of this document are the sole responsibility of < beneficiary(ies)'s name > and can under no circumstances be regarded as reflecting the position of the European Union.'

6.5. The beneficiary(ies) authorises the contracting authority and the European Commission (where it is not the contracting authority) to publish its name and address, nationality, the purpose of the grant, duration and location as well as the maximum amount of the grant and the rate of funding of the action's costs, as laid down in Article 3 of the special conditions. Derogation from publication of this information may be granted if it could endanger the beneficiary(ies) or harm their interests.

#### ARTICLE 7 - OWNERSHIP/USE OF RESULTS AND ASSETS

7.1. Unless otherwise stipulated in the special conditions, ownership of, and title and intellectual and industrial property rights to, the action's results, reports and other documents relating to it will be vested in the beneficiary(ies).

7.2. Without prejudice to Article 7.1, the beneficiary(ies) grant the contracting authority (and the European Commission where it is not this contracting authority) the right to use freely and as it sees fit, and in particular, to store, modify, translate, display, reproduce by any technical procedure, publish or communicate by any medium all documents deriving from the action whatever their form, provided it does not thereby breach existing industrial and intellectual property rights.

7.3. The beneficiary(ies) shall ensure that it has all rights to use any pre-existing intellectual property rights necessary to implement this contract.

7.4. In case natural, recognizable persons are depicted in a photograph or film, the coordinator shall, in the final report to the contracting authority, submit a statement of these persons giving their permissions for the described use of their images. The above does not refer to photographs taken or films shot in public places where random members of the public are identifiable only hypothetically and to public persons acting in their public activities.

7.5. Unless otherwise clearly specified in the description of the action in Annex I, the equipment, vehicles and supplies paid for by the budget for the action shall be transferred to the final beneficiaries of the action, at the latest when submitting the final report.

If there are no final beneficiaries of the action to whom the equipment, vehicles and supplies can be transferred, the beneficiary(ies) may transfer these items to:

- local authorities
- local beneficiary(ies)
- local affiliated entity(ies)
- another action funded by the European Union
- or, exceptionally, retain ownership of these items.

In such cases, the coordinator shall submit a justified written request for authorisation to the contracting authority, with an inventory listing the items concerned and a proposal concerning their use, in due time and at the latest with the submission of the final report.

In no event may the end use jeopardize the sustainability of the action or result in a profit for the beneficiary(ies).

7.6. Copies of the proofs of transfer of any equipment and vehicles for which the purchase cost was more than EUR 5000 per item, shall be attached to the final report. Proofs of transfer

of equipment and vehicles whose purchase cost was less than EUR 5000 per item shall be kept by the beneficiary(ies) for control purposes.

#### ARTICLE 8 – MONITORING AND EVALUATION OF THE ACTION

- 8.1. Annex I shall describe in detail the monitoring and evaluation arrangements that the beneficiary(ies) will put in place.
- 8.2. If the European Commission carries out an interim or ex post evaluation or a monitoring exercise, the coordinator shall undertake to provide it and/or the persons authorised by it with the documents or information necessary for the evaluation or monitoring exercise.
- Representatives of the European Commission shall be invited to participate in the main monitoring and in the evaluation exercises relating to the performance of the action performed by the beneficiary(ies). The European Commission shall be invited to comment the evaluation(s) terms of reference before the exercise is launched as well as the draft report(s) before they are finalised.
- 8.3. If either the beneficiary(ies) or the European Commission carries out or commissions an evaluation or monitoring exercise in the course of the action, it shall provide the other with a copy of the related report. All the evaluation and monitoring reports, including final values for each of the indicators in the logical framework, shall be submitted to the European Commission with the final narrative report (annex VI).

#### ARTICLE 9 – AMENDMENT OF THE CONTRACT.

- 9.1. Any amendment to this contract, including the annexes therein, shall be set out in writing. This contract can be modified only during its execution period.
- 9.2. The amendment may not have the purpose or the effect of making changes to this contract that would call into question the grant award decision or be contrary to the equal treatment of applicants. The maximum grant referred to in Article 3.2 of the special conditions shall not be increased.
- 9.3. If an amendment is requested by the beneficiary(ies), the coordinator shall submit a duly justified request to the contracting authority thirty days before the date on which the amendment should enter into force, unless there are special circumstances duly substantiated and accepted by the contracting authority.
- 9.4. Where the amendment to the budget does not affect the expected results of the action (i.e. impact, outcomes, outputs), and the financial impact is limited to a transfer between items within the same main budget heading including cancellation or introduction of an item, or a transfer between main budget headings involving a variation of 25% or less of the amount originally entered (or as modified by addendum) in relation to each concerned main heading for eligible costs, the coordinator may amend the budget and must inform the contracting authority accordingly, in writing and at the latest in the next report. This method may not be used to amend the headings for indirect costs, for the contingency reserve, for in-kind contributions or the amounts or rates of simplified cost options defined in the contract.

Changes in Description of the Action and the Logical Framework that affect the expected results (impact, outcomes, outputs) shall be agreed in writing with the contracting authority before the modification takes place. Approved changes must be explained in the next report.

- 9.5. Changes of address, bank account or auditor may simply be notified by the coordinator. However, in duly substantiated circumstances, the contracting authority may oppose the coordinator's choice.

- 9.6. The contracting authority reserves the right to require that the auditor referred to in Article 5.2 of the special conditions be replaced if considerations which were unknown when this contract was signed cast doubt on the auditor's independence or professional standards.

#### ARTICLE 10 – IMPLEMENTATION

##### Implementation contracts

- 10.1. If the implementation of the action requires the beneficiary(ies) to procure goods, works or services, it shall respect the contract-award rules and rules of nationality and origin set out in Annex IV of this contract.
- 10.2. To the extent relevant, the beneficiary(ies) shall ensure that the conditions applicable to them under Articles 3, 4, 6 and 16 of these general conditions are also applicable to contractors awarded an implementation contract.
- 10.3. The coordinator shall provide in its report to the contracting authority a comprehensive and detailed report on the award and implementation of the contracts awarded under Article 10.1, in accordance with the reporting requirements in section 2 of Annex VI.

##### Subcontracting

- 10.4. Beneficiary(ies) may subcontract tasks forming part of the action. If it does so, it must ensure that, in addition to the conditions specified in Article 10.1, 10.2 and 10.3, the following conditions are also complied with:
- subcontracting does not cover core tasks of the action;
  - recourse to subcontracting is justified because of the nature of the action and what is necessary for its implementation;
  - the estimated costs of the subcontracting are clearly identifiable in the estimated budget set out in Annex III;
  - [any recourse to subcontracting, if not provided for in Annex I, is communicated by the beneficiary and approved by the Contracting Authority].

##### Financial support to third parties

- 10.5. In order to support the achievement of the objectives of the action, and in particular where the implementation of the action requires financial support to be given to third parties, the beneficiary(ies) may award financial support if so provided by the special conditions.
- 10.6. The maximum amount of financial support shall be limited to EUR 60 000 per each third party, except where achieving the objectives of the actions would otherwise be impossible or overly difficult.
- 10.7. The description of the action, in conformity with the relevant instructions given in this regard by the contracting authority, shall define the types of entities eligible for financial support and include a fixed list with the types of activity which may be eligible for financial support. The criteria for the selection of the third parties recipient of this financial support, including the criteria for determining its exact amount, shall also be specified.

10.8. The coordinator shall provide in its report to the contracting authority a comprehensive and detailed report on the award and implementation of any financial support given. These reports should provide, amongst other, information on the award procedures, on the identities of the recipient of financial support, the amount granted, the results achieved, the problems encountered and solutions found, the activities carried out as well as a timetable of the activities which still need to be carried out.

10.9. To the extent relevant, the beneficiary(ies) shall ensure that the conditions applicable to them under Articles 3, 4.1-4.4, 6 and 16 of these general conditions are also applicable to third parties awarded financial support.

#### **ARTICLE 11 – EXTENSION AND SUSPENSION**

##### **Extension**

11.1. The coordinator shall inform the contracting authority without delay of any circumstances likely to hamper or delay the implementation of the action. The coordinator may request an extension of the action's implementation period as laid down in Article 2 of the special conditions in accordance with Article 9. The request shall be accompanied by all the supporting evidence needed for its appraisal.

##### **Suspension by the coordinator**

11.2. The coordinator may suspend implementation of the action, or any part thereof, if exceptional circumstances, notably of force majeure, make such implementation excessively difficult or dangerous. The coordinator shall inform the contracting authority without delay, stating the nature, probable duration and foreseeable effects of the suspension.

11.3. The coordinator or the contracting authority may then terminate this contract in accordance with Article 12.1. If the contract is not terminated, the beneficiary(ies) shall endeavour to minimise the time of its suspension and any possible damage and shall resume implementation once circumstances allow, informing the contracting authority accordingly.

##### **Suspension by the contracting authority**

11.4. The contracting authority may request the beneficiary(ies) to suspend implementation of the action, or any part thereof, if exceptional circumstances, notably of force majeure, make such implementation excessively difficult or dangerous. To this purpose, the contracting authority shall inform the coordinator stating the nature and probable duration of the suspension.

11.5. The coordinator or the contracting authority may then terminate this contract in accordance with Article 12.1. If the contract is not terminated, the beneficiary(ies) shall endeavour to minimise the time of its suspension and any possible damage and shall resume implementation once circumstances allow and after having obtained the approval of the contracting authority.

11.6. The contracting authority may also suspend this contract or the participation of a beneficiary(ies) in this contract if the contracting authority has evidence that, or if, for objective and well justified reasons, the contracting authority deems necessary to verify whether presumably:

- a) the grant award procedure or the implementation of the action have been subject to breach of obligations, irregularities or fraud;
- b) the beneficiary(ies) have breached any substantial obligation under this contract.

11.7. The coordinator shall provide any requested information, clarification or document within 30 days of receipt of the requests sent by the contracting authority. If, notwithstanding the information, clarification or document provided by the coordinator, the award procedure or the implementation of the grant prove to have been subject to breach of obligations, irregularities, fraud, or breach of obligations, then the contracting authority may terminate this contract according to Article 12(2) h.

##### **Force majeure**

11.8. The term force majeure, as used herein covers any unforeseeable events, not within the control of either party to this contract and which by the exercise of due diligence neither party is able to overcome such as acts of God, strikes, lock-outs or other industrial disturbances, acts of the public enemy, wars whether declared or not, blockades, insurrection, riots, epidemics, landslides, earthquakes, storms, lightning, floods, washouts, civil disturbances, explosion. A decision of the European Union to suspend the cooperation with the partner country is considered to be a case of force majeure when it implies suspending funding under this contract.

11.9. The beneficiary(ies) shall not be held in breach of its contractual obligations if it is prevented from fulfilling them by circumstances of force majeure.

##### **Extension of the implementation period following a suspension**

11.10. In case of suspension according to Articles 11.2, 11.4 and 11.6, the implementation period of the action shall be extended by a period equivalent to the length of suspension, without prejudice to any amendment to the contract that may be necessary to adapt the action to the new implementing conditions. This Article 11.10 does not apply in case of an operating grant.

#### **ARTICLE 12 – TERMINATION OF THE CONTRACT**

##### **Termination in case of force majeure**

12.1. In the cases foreseen in Article 11.2 and 11.4, if the coordinator or the contracting authority believes that this contract can no longer be executed effectively or appropriately, it shall duly consult the other. Failing agreement on a solution, the coordinator or the contracting authority may terminate this contract by serving two months written notice, without being required to pay indemnity.

##### **Termination by the contracting authority**

12.2. Without prejudice to Article 12.1, in the following circumstances the contracting authority may, after having duly consulted the coordinator, terminate this contract or the participation of any beneficiary(ies) in this contract without any indemnity on its part when:

- a) a beneficiary(ies) fails, without justification, to fulfil any substantial obligation incumbent on them individually or collectively by this contract and, after being given notice by letter to comply with those obligations, still fails to do so or to furnish a satisfactory explanation within 30 days of receipt of the letter;
- b) a beneficiary(ies) or any person that assumes unlimited liability for the debts of the beneficiary(ies) is bankrupt, subject to insolvency or winding up procedures, is having its assets administered by a liquidator or by the courts, has entered into an arrangement with creditors, has suspended business activities, or is in any analogous situation arising from a similar procedure provided for under any national law or regulations relevant to the beneficiary(ies);



- c) a beneficiary(ies), or any related entity or person, have been found guilty of grave professional misconduct proven by any means which the contracting authority can justify;
  - d) it has been established by a final judgment or a final administrative decision or by proof in possession of the contracting authority that the beneficiary(ies) has been guilty of fraud, corruption, involvement in a criminal organisation, money laundering or terrorist financing, terrorist related offences, child labour or other forms of trafficking in human beings or circumventing fiscal, social or any other applicable legal obligations, including through the creation of an entity for this purpose;
  - e) a change to a beneficiary(ies)'s legal, financial, technical, organisational or ownership situation or the termination of the participation of a beneficiary(ies) substantially affects the implementation of this contract or calls into question the decision awarding the grant;
  - f) a beneficiary(ies) or any related person, are guilty of misrepresentation in supplying the information required in the award procedure or in the implementation of the action or fail to supply – or fail to supply within the deadlines set under this contract – any information related to the action required by the contracting authority;
  - g) a beneficiary(ies) 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;
  - h) the contracting authority has evidence that a beneficiary(ies), or any related entity or person, has committed breach of obligations, irregularities or fraud in the award procedure or in the implementation of the action;
  - i) a beneficiary(ies) is subject to an administrative penalty referred to in Article 12.8;
  - j) the contracting authority has evidence that a beneficiary(ies) is subject to a conflict of interests;
  - k) the European Commission has evidence that a beneficiary(ies) has committed systemic or recurrent errors or irregularities, fraud, or serious breach of obligations under other grants financed by the European Union and awarded to that specific beneficiary(ies) under similar conditions, provided that those errors, irregularities, fraud or serious breach of obligations have a material impact on this grant.
- The cases of termination under points (b), (c), (d), (h), (i) and (k) may refer also to persons who are members of the administrative, management or supervisory body of the beneficiary(ies) and/or to persons having powers of representation, decision or control with regard to the beneficiary(ies).

12.3. In the cases referred to in points (c), (f), (h) and (k) above, any related person means any physical person with powers of representation, decision-making or control in relation to the beneficiary(ies). Any related entity means, in particular, any entity which meets the criteria laid down by Article 1 of the Seventh Council Directive No 83/349/EEC of 13 June 1983.

**Termination of a beneficiary(ies) participation by the coordinator**

12.4. In duly justified cases, the participation of a beneficiary(ies) in this contract may be also terminated by the coordinator. To this purpose, the coordinator shall communicate to the contracting authority the reasons for the termination of its participation and the date on which the termination shall take effect, as well as a proposal on the reallocation of the tasks of the beneficiary(ies) whose participation is terminated, or on its possible replacement. The proposal shall be sent in good time before the termination is due to take

effect. If the contracting authority agrees, the contract shall be amended accordingly in conformity with Article 9.

**End date**

12.5. The payment obligations of the European Union under this contract shall end 18 months after the implementation period laid down in Article 2 of the special conditions, unless this contract is terminated according to Article 12.

The contracting authority shall postpone this end date, so as to be able to fulfil its payment obligations, in all cases where the coordinator has submitted a payment request in accordance with contractual provisions or, in case of dispute, until completion of the dispute settlement procedure provided for in Article 13. The contracting authority shall notify the coordinator of any postponement of the end date.

12.6. This contract will be terminated automatically if it has not given rise to any payment by the contracting authority within two years of its signature.

**Effects of termination**

12.7. Upon termination of this contract the coordinator shall take all immediate steps to bring the action to a close in a prompt and orderly manner and to reduce further expenditure to a minimum.

Without prejudice to Article 14, the beneficiary(ies) shall be entitled to payment only for the part of the action carried out, excluding costs relating to current commitments that are due to be executed after termination.

To this purpose, the coordinator shall introduce a payment request to the contracting authority within the time limit set by Article 15.2 starting from the date of termination.

In the event of termination according to Article 12.1, the contracting authority may agree to reimburse the unavoidable residual expenditures incurred during the notice period, provided, the first paragraph of this Article 12.7 has been properly executed.

In the cases of termination foreseen in Article (12.2 a), c), d), f), h) and k) the contracting authority may, after having properly consulted the coordinator and depending on the gravity of the failings, request full or partial repayment of amounts unduly paid for the action.

**Administrative sanctions**

12.8. Without prejudice to the application of other remedies laid down in the contract, a sanction of exclusion from all contracts and grants financed by the EU, may be imposed, after an adversarial procedure in line with the applicable Financial Regulation, upon the beneficiary(ies) who, in particular,

- a) is guilty of grave professional misconduct, has committed irregularities or has shown significant deficiencies in complying with the main obligations in the performance of the contract or has been circumventing fiscal, social or any other applicable legal obligations, including through the creation of an entity for this purpose. The duration of the exclusion shall not exceed the duration set by final judgement or final administrative decision or, in the absence thereof, three years;
- b) is guilty of fraud, corruption, participation in a criminal organisation, money laundering, terrorist-related offences, child labour or trafficking in human beings.

The duration of the exclusion shall not exceed the duration set by final judgement or final administrative decision or, in the absence thereof, five years;

12.9 In the situations mentioned in Article 12.8, in addition or in alternative to the sanction of exclusion, the beneficiary(ies) may also be subject to financial penalties up to 10% of the contract value.

12.10 Where the contracting authority is entitled to impose financial penalties, it may deduct such financial penalties from any sums due to the beneficiary(ies) or call on the appropriate guarantee.

12.11 The decision to impose administrative sanctions may be published on a dedicated internet-site, explicitly naming the beneficiary(ies).

#### ARTICLE 13 — APPLICABLE LAW AND DISPUTE SETTLEMENT

13.1. This contract shall be governed by the law of the country of the contracting authority or, where the contracting authority is the European Commission, by the applicable European Union law complemented where necessary by the law of Belgium.

13.2. The parties to this contract shall do everything possible to settle amicably any dispute arising between them during the implementation of this contract. To that end, they shall communicate their positions and any solution that they consider possible in writing, and meet each other at either's request. The coordinator and the contracting authority shall reply to a request sent for an amicable settlement within 30 days. Once this period has expired, or if the attempt to reach amicable settlement has not produced an agreement within 120 days of the first request, the coordinator or the contracting authority may notify the other part that it considers the procedure to have failed.

13.3. In the event of failure to reach an amicable agreement, the dispute may by common agreement of the coordinator and the contracting authority be submitted for conciliation by the European Commission if it is not the contracting authority. If no settlement is reached within 120 days of the opening of the conciliation procedure, each party may notify the other that it considers the procedure to have failed.

13.4. In the event of failure of the above procedures, each party to this contract may submit the dispute to the courts of the country of the contracting authority, or to the Brussels courts where the contracting authority is the European Commission.

#### FINANCIAL PROVISIONS

##### ARTICLE 14 — ELIGIBLE COSTS

###### Cost eligibility criteria

14.1. Eligible costs are actual costs incurred by the beneficiary(ies) which meet all the following criteria:

- a) they are incurred during the implementation of the action as specified in Article 2 of the special conditions. In particular:
  - (i) Costs relating to services and works shall relate to activities performed during the implementation period. Costs relating to supplies shall relate to delivery and installation of items during the implementation period. Signature of a contract, placing of an order, or entering into any commitment for expenditure within the implementation period for future delivery of services, works or

supplies after expiry of the implementation period do not meet this requirement. Cash transfers between the coordinator and/or the other beneficiary(ies) and/or affiliated entity(ies) may not be considered as costs incurred;

- (ii) Costs incurred should be paid before the submission of the final reports. They may be paid afterwards, provided they are listed in the final report together with the estimated date of payment;
  - (iii) An exception is made for costs relating to final reports, including expenditure verification, audit and final evaluation of the action, which may be incurred after the implementation period of the action;
  - (iv) Procedures to award contracts, as referred to in Article 10, may have been initiated and contracts may be concluded by the beneficiary(ies) before the start of the implementation period of the action, provided the provisions of Annex IV have been respected.
- b) they are indicated in the estimated overall budget for the action;
  - c) they are necessary for the implementation of the action;
  - d) they are identifiable and verifiable, in particular being recorded in the accounting records of the beneficiary(ies) and determined according to the accounting standards and the usual cost accounting practices applicable to the beneficiary(ies);
  - e) they comply with the requirements of applicable tax and social legislation;
  - f) they are reasonable, justified and comply with the requirements of sound financial management, in particular regarding economy and efficiency.

###### Eligible direct costs

14.2. Subject to Article 14.1 and, where relevant, to the provisions of Annex IV being respected, the following direct costs of the beneficiary(ies) shall be eligible:

- a) the cost of staff assigned to the action, corresponding to actual gross salaries including social security charges and other remuneration-related costs (excluding performance-based bonuses); salaries and costs shall not exceed those normally borne by the beneficiary(ies), unless it is justified by showing that it is essential to carry out the action;
- b) travel and subsistence costs for staff and other persons taking part in the action, provided they do not exceed those normally borne by the beneficiary(ies) according to its rules and regulations. In addition, the rates published by the European Commission at the time of contract signature may never be exceeded;
- c) purchase costs for equipment (new or used) and supplies specifically dedicated to the purposes of the action, provided that ownership is transferred at the end of the action when required in Article 7.5.
- d) depreciation, rental or leasing costs for equipment (new or used) and supplies specifically dedicated to the purposes of the action;
- e) rental costs related to project office, when a project office is foreseen, duly justified and described in the description of the action and in the special conditions;
- f) costs of consumables;
- g) costs of service, supply and work contracts awarded by the beneficiary(ies) for the purpose of the action referred to in Article 10; this includes the costs for mobilising expertise to improve the quality of the logical framework (e.g. accuracy of baselines, monitoring systems, etc.), both at the beginning and during the implementation of the Action.

- h) costs deriving directly from the requirements of the contract (dissemination of information, evaluation specific to the action, audits, translation, reproduction, insurance, etc.) including financial service costs (in particular the cost of transfers and financial guarantees where required according to the contract);
- i) duties, taxes and charges, including VAT, paid and not recoverable by the beneficiary(ies), unless otherwise provided in the special conditions;
- j) overheads, in the case of an operating grant.

**Performance-based financing**

14.3. The payment of the EU contribution may be partly or entirely linked to the achievement of results measured by reference to previously set milestones or through performance indicators. Such performance-based financing is not subject to other sub-articles of Article 14. The relevant results and the means to measure their achievement shall be clearly described in Annex I.

The amount to be paid per achieved result shall be set out in Annex III. The method to determine the amount to be paid per achieved result shall be clearly described in Annex I, take into account the principle of sound financial management and avoid double-financing of costs.

The organisation shall not be obliged to report on costs linked to the achievement of results. However the organisation shall submit any necessary supporting documents, including where relevant accounting documents, to prove that the results triggering the payment as defined in Annex I and III have been achieved. Articles 15.1 (schedule of payment), 15.7 (expenditure verification), 17.3 (no profit) do not apply to the part of the action supported by way of result-based financing.

**Simplified cost options**

14.4. In accordance with the detailed provisions in Annex III and Annex K to the Guidelines for grant applicants, eligible costs may also be constituted by any or a combination of the following cost options:

- a) unit costs;
- b) lump sums;
- c) flat-rate financing;

14.5. The methods used by the beneficiary(ies) to determine unit costs, lump sums, flat-rates shall be clearly described and substantiated in Annex III and shall ensure compliance with the principle of co-financing and no double funding. The information used can be based on the beneficiary(ies)'s historical and/or actual accounting and cost accounting data, external information where available and appropriate, statistical data or expert judgment (provided by internally available experts or procured) or other objective information.

Where possible and appropriate, lump sums, unit costs or flat rates shall be determined in such a way as to allow their payment upon achievement of concrete outputs and/or results. If a result entails several outputs or sub-results, it should be broken down into sub budget lines and each output or sub-result should be attributed a portion of the amount stated for the result to allow partial payments in case the result is not achieved.

Costs declared under simplified cost options shall satisfy the eligibility criteria set out in Article 14.1 and 14.2. They do not need to be backed by accounting or supporting documents, save those necessary to demonstrate the fulfillment of the conditions for

reimbursement established in Annex I, III and Annex K to the Guidelines for grant applicants.

These costs may not include ineligible costs as referred to in Article 14.11 or costs already declared under another costs item or heading of the budget of this contract.

The amounts or rates of unit costs, lump sums or flat-rates set out in Annex III may not be amended unilaterally and may not be challenged by ex post verifications.

14.6. Simplified cost options that are not result based shall not be authorized unless they have been ex ante-assessed in accordance with Annex K to the Guidelines for grant applicants.

**Contingency reserve**

14.7. A reserve for contingencies and/or possible fluctuations in exchange rates not exceeding 5% of the direct eligible costs may be included in the budget for the action, to allow for adjustments necessary in the light of unforeseeable changes of circumstances on the ground. It can be used only with the prior written authorisation of the contracting authority, upon duly justified request by the coordinator.

**Indirect costs**

14.8. The indirect costs for the action are those eligible costs which may not be identified as specific costs directly linked to the implementation of the action and may not be booked to it directly according to the conditions of eligibility in Article 14.1. However, they are incurred by the beneficiary(ies) in connection with the eligible direct costs for the action. They may not include ineligible costs as referred to in Article 14.11 or costs already declared under another costs item or heading of the budget of this contract.

A fixed percentage of the total amount of direct eligible costs of the action not exceeding the percentage laid down in Article 3.3 of the special conditions may be claimed to cover indirect costs for the action. Flat-rate funding in respect of indirect costs does not need to be supported by accounting documents. This amount shall not be taken into account with regard to the amount of simplified cost options.

Indirect costs shall not be eligible under a grant for an action awarded to a beneficiary who already receives an operating grant financed from the European Union budget during the period in question.

This Article 14.8 does not apply in the case of an operating grant.

**In kind contributions**

14.9. Any contributions in kind, which shall be listed separately in Annex III, do not represent actual expenditure and are not eligible costs. Unless otherwise specified in the special conditions, contributions in kind may not be treated as co-financing by the beneficiary(ies).

If contributions in kind are accepted as co-financing, the beneficiary(ies) shall ensure they comply with national tax and social security rules.

Notwithstanding the above, if the description of the action provides for contributions in kind, such contributions have to be provided.

**Volunteers' work**

14.10. The value of the work provided by volunteers can be recognised as eligible cost of the action and may be treated as co-financing by the beneficiary(ies).

Where the estimated eligible costs include costs for volunteers' work, the EC contribution shall not exceed the estimated eligible costs other than the costs for volunteers' work.

Beneficiaries shall declare personnel costs for the work carried out by volunteers on the basis of unit costs authorised in accordance with Article 14.4 and following<sup>1</sup>.

This type of costs must be presented separately from other eligible costs in the estimated budget. The value of the volunteers' work must always be excluded from the calculation of indirect costs.

Volunteers' work may comprise up to 50 % of the co-financing, the latter corresponding to the part not financed by the EU contribution.

#### Non-eligible costs

14.11. The following costs shall not be considered eligible:

- a) debts and debt service charges (interest);
- b) provisions for losses, debts or potential future liabilities;
- c) costs declared by the beneficiary(ies) and financed by another action or work programme receiving a European Union grant (including through the European Development Fund);
- d) purchases of land or buildings, except where necessary for the direct implementation of the action and according to the conditions specified in the special conditions; in all cases the ownership shall be transferred in accordance with Article 7.5, at the latest at the end of the action;
- e) currency exchange losses;
- f) credits to third parties, unless otherwise specified in the special conditions;
- g) in kind contributions (except for volunteers' work);
- h) salary costs of the personnel of national administrations, unless otherwise specified in the special conditions and only to the extent that they relate to the cost of activities which the relevant public authority would not carry out if the action were not undertaken;
- i) performance-based bonuses included in costs of staff.

#### Affiliated entities

14.12. Where the special conditions contain a provision on entities affiliated to a beneficiary, costs incurred by such entity may be eligible, provided that they satisfy the same conditions under Articles 14 and 16, and that the beneficiary ensures that Articles 3, 4, 5, 6, 8, 10 and 16 are also applicable to the entity.

<sup>1</sup> The value of such unit costs will be determined by the Commission.

#### ARTICLE 15 — PAYMENT AND INTEREST ON LATE PAYMENT

##### Payment procedures

15.1. The contracting authority must pay the grant to the coordinator following one of the payment procedures below, as set out in Article 4 of the special conditions.

Option 1: Actions with an implementation period of 12 months or less or grant of EUR 100 000 or less

- (i) an initial pre-financing payment of 80 % of the maximum amount referred to in Article 3.2 of the special conditions (excluding contingencies);
- (ii) the balance of the final amount of the grant.

Option 2: Actions with an implementation period of more than 12 months and grant of more than EUR 100 000

- (i) an initial pre-financing payment of 100 % of the part of the estimated budget financed by the contracting authority for the first reporting period (excluding contingencies). The part of the budget financed by the contracting authority is calculated by applying the percentage set out in Article 3.2 of the special conditions;
- (ii) further pre-financing payments of 100 % of the part of the estimated budget financed by the contracting authority for the following reporting period (excluding not authorised contingencies):
  - the reporting period is intended as a twelve-month period unless otherwise provided for in the special conditions. When the remaining period to the end of the action is up to 18 months, the reporting period shall cover it entirely;
  - within 60 days following the end of the reporting period, the coordinator shall present an interim report or, if unable to do so, it shall inform the contracting authority of the reasons and provide a summary of progress of the action;
  - if at the end of the reporting period the part of the expenditure actually incurred which is financed by the contracting authority is less than 70 % of the previous payment (and 100 % of any previous payments), the further pre-financing payment shall be reduced by the amount corresponding to the difference between the 70 % of the previous pre-financing payment and the part of the expenditure actually incurred which is financed by the contracting authority;
  - the coordinator may submit a request for further pre-financing payment before the end of the reporting period, when the part of the expenditure actually incurred which is financed by the contracting authority is more than 70 % of the previous payment (and 100 % of any previous payments). In this case, the following reporting period starts anew from the end date of the period covered by this payment request;
  - in addition, for grants of more than EUR 5 000 000, a further pre-financing payment may be made only if the part financed by the contracting authority of the eligible costs approved is at least equal to the total amount of all the previous payments excluding the last one.

- the total sum of pre-financing payments may not exceed 90 % of the amount referred to in Article 3.2 of the special conditions, excluding not authorised contingencies;

(iii) the balance of the final amount of the grant.

Option 3: All actions

(f) the final amount of the grant.

Submission of final reports

15.2. The coordinator shall submit the final report to the contracting authority no later than three months after the implementation period as defined in Article 2 of the special conditions. The deadline for submission of the final report is extended to six months where the coordinator does not have its headquarters in the country where the action is implemented.

Payment request

15.3. The payment request shall be drafted using the model in Annex V and shall be accompanied by:

- a) a narrative and financial report in line with Article 2;
- b) a forecast budget for the following reporting period in case of request of further pre-financing;
- c) an expenditure verification report or a detailed breakdown of expenditure if required under Article 15.7;

For the purposes of the initial pre-financing payment, the signed contract serves as payment request. A financial guarantee shall be attached if required in the special conditions.

Payment shall not imply recognition of the regularity or of the authenticity, completeness and correctness of the declarations and information provided.

Payment deadlines

15.4. The initial pre-financing payment shall be made within 30 days of receipt of the payment request by the contracting authority.

Further pre-financing payments and payments of the balance shall be made within 60 days of receipt of the payment request by the contracting authority.

However, further pre-financing payments and payments of the balance shall be made within 90 days of receipt of the payment request by the contracting authority in any of the following cases:

- a) one beneficiary with affiliated entity(ies);
- b) if more than one beneficiary is party to this contract;
- c) if the Commission is not the contracting authority
- d) for grants exceeding EUR 5 000 000

The payment request is deemed accepted if there is no written reply by the contracting authority within the deadlines set above.

Suspension of the period for payments

15.5. Without prejudice to Article 12, the time-limits for payments may be suspended by notifying the coordinator that:

- a) the amount indicated in its request of payments is not due, or;
- b) proper supporting documents have not been supplied, or;
- c) clarifications, modifications or additional information to the narrative or financial reports are needed, or;
- d) there are doubts on the eligibility of expenditure and it is necessary to carry out additional checks, including on-the-spot checks or an audit to make sure that the expenditure is eligible, or;
- e) it is necessary to verify, including through an OLAF investigation, whether presumed breach of obligations, irregularities or fraud have occurred in the grant award procedure or the implementation of the action, or;
- f) it is necessary to verify whether the beneficiary(ies) have breached any substantial obligations under this contract, or;
- g) the visibility obligations set out in Article 6 are not complied with.

The suspension of the time-limits for payments starts when the above notification is sent to the coordinator. The time-limit starts running again on the date on which a correctly formulated request for payment is recorded. The coordinator shall provide any requested information, clarification or document within 30 days of the request.

If, notwithstanding the information, clarification or document provided by the coordinator, the payment request is still inadmissible, or if the award procedure or the implementation of the grant proves to have been subject to irregularities, fraud, or breach of obligations, then the contracting may suspend payments, and in the cases foreseen in Article 12, terminate accordingly this contract.

In addition, the contracting authority may also suspend payments as a precautionary measure without prior notice, prior to, or instead of, terminating this contract as provided for in Article 12.

Interest on late payment

15.6. If the contracting authority pays the coordinator after the time limit, it shall pay default interest as follows:

- a) at the rediscount rate applied by the central bank of the country of the contracting authority if payments are in the currency of that country;
- b) at the rate applied by the European Central Bank to its main refinancing transactions in euro, as published in the Official Journal of the European Union, C series, if payments are in euro;
- c) on the first day of the month in which the time-limit expired, plus three and a half percentage points. The interest will be payable for the time elapsed between the expiry of the payment deadline and the date on which the contracting authority's account is debited.

By way of exception, when the interest calculated in accordance with this provision is lower than or equal to EUR 200, it will be paid to the coordinator only upon demand submitted within two months of receiving late payment.

The default interest is not considered as income for the purposes of Article 17.

This Article 15.6 does not apply if the coordinator is a European Union Member State, including regional and local government authorities or other public body acting in the name and on behalf of the Member State for the purpose of the contract.

#### Expenditure verification report

15.7. The coordinator must provide an expenditure verification report for:

- a) any request for further pre-financing payment in case of grants of more than EUR 5 000 000;
- b) any final report in the case of a grant of more than EUR 100 000.

The expenditure verification report shall conform to the model in Annex VII and shall be produced by an auditor approved or chosen by the contracting authority. The auditor shall meet the requirements set out in the terms of reference for expenditure verification in Annex VII.

The auditor shall examine whether the costs declared by the beneficiary(ies) and the revenue of the action are real, accurately recorded and eligible under this contract. The expenditure verification report shall cover all expenditure not covered by any previous expenditure verification report.

If no expenditure verification is required with requests for pre-financing payments, a detailed breakdown of expenditure covering the preceding reporting periods not already covered, shall be provided for every other request for further pre-financing payment and starting with the second request for further pre-financing payment (i.e. 3rd, 5th, 7th... pre-financing payment).

The detailed breakdown of expenditure shall provide the following information for each cost heading in the financial report and for all underlying entries and transactions: amount of the entry or transaction, accounting reference (e.g. ledger, journal or other relevant reference) description of the entry or transaction (detailing the nature of the expenditure) and reference to underlying documents (e.g. invoice number, salary slip or other relevant reference), in line with Article 16.1. It shall be provided in electronic form and spread sheet format (excel or similar) whenever possible.

The detailed breakdown of expenditure shall be supported by a declaration of honour by the coordinator that the information in the payment request is full, reliable and true and that the costs declared have been incurred and can be considered as eligible in accordance to this contract.

The final report shall in all cases include a detailed breakdown of expenditure covering the whole action.

When the grant takes the form of reimbursement of eligible costs actually incurred and is only expressed in terms of an absolute value (and not as a percentage of the EU contribution to the total eligible costs), verification can be limited to the amount paid by the Commission for the action concerned (i.e. it does not need to cover the whole action).

Where the coordinator is a government department or a public body, the contracting authority may accept to substitute the expenditure verification with a detailed breakdown of expenditure.

The expenditure verification report shall not be provided by the coordinator if the verification is directly done by the contracting authority's own staff, by the Commission

or by a body authorised to do so on their behalf, according to Article of 5.2 of the special conditions.

#### Financial guarantee

15.8. If the grant exceeds EUR 60 000 the contracting authority may request a financial guarantee for the amount of the initial pre-financing payment.

The guarantee shall be denominated in euro or in the currency of the contracting authority, conforming to the model in Annex VIII. The guarantee shall be provided by an approved bank or financial institution established in one of the Member States of the European Union. Where the coordinator is established in a third country, the contracting authority may agree that a bank or financial institution established in that third country may provide the guarantee if the contracting authority considers that the bank or financial institution offers equivalent security and characteristics as those offered by a bank or financial institution established in a Member State of the European Union. This guarantee shall remain in force until its release by the contracting authority when the payment of the balance is made.

During the execution of the contract, if the natural or legal person providing the guarantee (i) is not able or willing to abide by its commitments, (ii) is not authorised to issue guarantees to contracting authorities, or (iii) appears not to be financially reliable, or the financial guarantee ceases to be valid, and the coordinator fails to replace it, either a deduction equal to the amount of the pre-financing may be made by the contracting authority from future payments due to the coordinator under the contract, or the contracting authority shall give formal notice to the coordinator to provide a new guarantee on the same terms as the previous one. Should the coordinator fail to provide a new guarantee, the contracting authority may terminate the contract.

This provision shall not apply if the coordinator is a non-profit organisation, an organisation which has signed a framework partnership agreement with the European Commission, a government department or public body, unless otherwise stipulated in the special conditions.

#### Rules for currency conversion

15.9. The contracting authority shall make payments to the coordinator to the bank account referred to in the financial identification form in Annex V, which allows the identification of the funds paid by the contracting authority. The contracting authority shall make payments in the currency set in the special conditions.

Reports shall be submitted in the currency set out in the special conditions, and may be drawn from financial statements denominated in other currencies, on the basis of the beneficiary(ies)'s applicable legislation and applicable accounting standards. In such case and for the purpose of reporting, conversion into the currency set in the special conditions shall be made using the rate of exchange at which each contracting authority's contribution was recorded in the beneficiary(ies)'s accounts, unless otherwise provided for in the special conditions. If at the end of the action, a part of the expenses is pre-financed by the beneficiary(ies) (or by other donors), the conversion rate to be applied to this balance is the one set in the special condition according to the beneficiary(ies)'s usual accounting practice. If no specific provision is foreseen in the special conditions, the exchange rate of the last instalment received from the contracting authority will be applied.

15.10. Unless otherwise provided for in the special conditions, costs incurred in other currencies than the one used in the beneficiary(ies)'s accounts for the action shall be converted according to its usual accounting practices, provided they respect the following basic requirements: (i) they are written down as an accounting rule, i.e. they are a standard

practice of the beneficiary, (ii) they are applied consistently, (iii) they give equal treatment to all types of transactions and funding sources, (iv) the system can be demonstrated and the exchange rates are easily accessible for verifications.

In the event of an exceptional exchange-rate fluctuation, the parties shall consult each other with a view to amending the action in order to lessen the impact of such a fluctuation. Where necessary, the contracting authority may take additional measures such as terminating the contract.

#### ARTICLE 16 — ACCOUNTS AND TECHNICAL AND FINANCIAL CHECKS

##### Accounts

16.1. The beneficiary(ies) shall keep accurate and regular accounts of the implementation of the action using an appropriate accounting and double-entry book-keeping system.

The accounts:

- a) may be an integrated part of or an adjunct to the beneficiary(ies)'s regular system;
- b) shall comply with the accounting and bookkeeping policies and rules that apply in the country concerned;
- c) shall enable income and expenditure relating to the action to be easily traced, identified and verified.

16.2. The coordinator shall ensure that any financial report as required under Article 2 can be properly and easily reconciled to the accounting and bookkeeping system and to the underlying accounting and other relevant records. For this purpose the beneficiary(ies) shall prepare and keep appropriate reconciliations, supporting schedules, analyses and breakdowns for inspection and verification.

##### Right of access

16.3. The beneficiary(ies) shall allow verifications to be carried out by the European Commission, the European Anti-Fraud Office, the European Court of Auditors and any external auditor authorised by the contracting authority. The beneficiary(ies) have to take all steps to facilitate their work.

16.4. The beneficiary(ies) shall allow the above entities to:

- a) access the sites and locations at which the action is implemented;
- b) examine its accounting and information systems, documents and databases concerning the technical and financial management of the action;
- c) take copies of documents;
- d) carry out on-the-spot-checks;
- e) conduct a full audit on the basis of all accounting documents and any other document relevant to the financing of the action.

16.5. Additionally the European Anti-Fraud Office shall be allowed to carry out on-the-spot checks and inspections in accordance with the procedures laid down by the European Union legislation for the protection of the financial interests of the European Union against fraud and other irregularities.

Where appropriate, the findings may lead to recovery by the European Commission.

16.6. Access given to agents of the European Commission, European Anti-Fraud Office and the European Court of Auditors and to any external auditor authorised by the contracting authority carrying out verifications as provided for by this article as well as by Article 15.7 shall be on the basis of confidentiality with respect to third parties, without prejudice to the obligations of public law to which they are subject.

##### Record keeping

16.7. The beneficiary(ies) shall keep all records, accounting and supporting documents related to this contract for five years following the payment of the balance and for three years in case of grants not exceeding EUR 60 000, and in any case until any on-going audit, verification, appeal, litigation or pursuit of claim has been disposed of.

They shall be easily accessible and filed so as to facilitate their examination and the coordinator shall inform the contracting authority of their precise location.

16.8. All the supporting documents shall be available either in the original form, including in electronic form, or as a copy.

16.9. In addition to the reports mentioned in Article 2, the documents referred to in this article include:

- a) Accounting records (computerised or manual) from the beneficiary(ies)'s accounting system such as general ledger, sub-ledgers and payroll accounts, fixed assets registers and other relevant accounting information;
- b) Proof of procurement procedures such as tendering documents, bids from tenderers and evaluation reports;
- c) Proof of commitments such as contracts and order forms;
- d) Proof of delivery of services such as approved reports, time sheets, transport tickets, proof of attending seminars, conferences and training courses (including relevant documentation and material obtained, certificates) etc.;
- e) Proof of receipt of goods such as delivery slips from suppliers;
- f) Proof of completion of works, such as acceptance certificates;
- g) Proof of purchase such as invoices and receipts;
- h) Proof of payment such as bank statements, debit notices, proof of settlement by the contractor;
- i) Proof that taxes and/or VAT that have been paid cannot actually be reclaimed;
- j) For fuel and oil expenses, a summary list of the distance covered, the average consumption of the vehicles used, fuel costs and maintenance costs;
- k) Staff and payroll records such as contracts, salary statements and time sheets. For local staff recruited on fixed-term contracts, details of remuneration paid, duly substantiated by the person in charge locally, broken down into gross salary, social security charges, insurance and net salary. For expatriate and/or European-based staff (if the action is implemented in Europe) analyses and breakdowns of expenditure per month of actual work, assessed on the basis of unit prices per verifiable block of time worked and broken down into gross salary, social security charges, insurance and net salary.

16.10 Failure to comply with the obligations set forth in Article 16.1 to 16.9 constitutes a case of breach of a substantial obligation under this contract. In this case, the contracting authority may in particular suspend the contract, payments or the time-limit for a payment, terminate the contract and/or reduce the grant.

**ARTICLE 17 — FINAL AMOUNT OF THE GRANT**

**Final amount**

- 17.1. The grant may not exceed the maximum ceiling in Article 3.2 of the special conditions either in terms of the absolute value or the percentage stated therein.
- if the eligible costs of the action at the end of the action are less than the estimated eligible costs as referred to in Article 3.1 of the special conditions, the grant shall be limited to the amount obtained by applying the percentage laid down in Article 3.2 of the special conditions to the eligible costs of the action approved by the contracting authority.
- 17.2. In addition and without prejudice to its right to terminate this contract pursuant to Article 12, if the action is implemented poorly or partially - and therefore not in accordance with the description of the action in Annex I - or late, the contracting authority may, by a duly reasoned decision and after allowing the beneficiary(ies) to submit its observations, reduce the initial grant in line with the actual implementation of the action and in accordance with the terms of this contract. This applies as well with regards to the visibility obligations set out in Article 6. In case of breach of obligations, fraud or irregularities the contracting authority may also reduce the grant in proportion of the seriousness of breach of obligations, fraud or irregularities.

**No profit**

- 17.3. The grant may not produce a profit for the beneficiary(ies), unless specified otherwise in Article 7 of the special conditions. Profit is defined as a surplus of the receipts over the eligible costs approved by the contracting authority when the request for payment of the balance is made.
- 17.4. The receipts to be taken into account are the consolidated receipts on the date on which the payment request for the balance is made by the coordinator which fall within one of the two following categories:
- a) EU grant;
  - b) income generated by the action; unless otherwise specified in the special conditions.
- In case of an operating grant, amounts dedicated to the building up of reserves shall not be considered as a receipt.
- 17.6. Where the final amount of the grant determined in accordance with the contract would result in a profit, it shall be reduced by the percentage of the profit corresponding to the final European Union contribution to the eligible costs actually incurred approved by the contracting authority.
- 17.7. The provisions in Article 17.3 and 17.6 shall not apply to:
- a) actions the objective of which is the reinforcement of the financial capacity of a beneficiary, if specified in Article 7 of the special conditions;
  - b) actions which generate an income to ensure their continuity beyond the end of this contract, if specified in Article 7 of the special conditions;
  - c) actions implemented by non-profit organisations;
  - d) study, research or training scholarships paid to natural persons;
  - e) other direct support paid to natural persons in most need, such as unemployed persons and refugees, if specified in Article 7 of the special conditions;

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- f) grants of EUR 60 000 or less.

**ARTICLE 18 — RECOVERY**

**Recovery**

- 18.1. If any amount is unduly paid to the coordinator, or if recovery is justified under the terms of this contract, the coordinator undertakes to repay the contracting authority these amounts.
- 18.2. In particular, payments made do not preclude the possibility for the contracting authority to issue a recovery order following an expenditure verification report, an audit or further verification of the payment request.
- 18.3. If a verification reveals that the methods used by the beneficiary(ies) to determine unit costs, lump sums or flat-rates are not compliant with the conditions established in this contract, the contracting authority shall be entitled to reduce the final amount of the grant proportionately up to the amount of the unit costs, lump sums or flat rate financing.
- 18.4. The coordinator undertakes to repay any amounts paid in excess of the final amount due to the contracting authority within 45 days of the issuing of the debit note, the latter being the letter by which the contracting authority requests the amount owed by the coordinator.

**Interest on late payments**

- 18.5. Should the coordinator fail to make repayment within the deadline set by the contracting authority, the contracting authority may increase the amounts due by adding interest:
- a) at the rediscount rate applied by the central bank of the country of the contracting authority if payments are in the currency of that country;
  - b) at the rate applied by the European Central Bank to its main refinancing transactions in euro, as published in the Official Journal of the European Union, C series, where payments are in euros;

on the first day of the month in which the time-limit expired, plus three and a half percentage points. The default interest shall be incurred over the time which elapses between the date of the payment deadline set by the contracting authority, and the date on which payment is actually made. Any partial payments shall first cover the interest thus established.

**Offsetting**

- 18.6. Amounts to be repaid to the contracting authority may be offset against amounts of any kind due to the coordinator, after informing it accordingly. This shall not affect the parties' right to agree on payment in instalments.

**Other provisions**

- 18.7. The repayment under Article 18.4 or the offsetting under Article 18.6 amount to the payment of the balance.
- 18.8. Bank charges incurred by the repayment of amounts due to the contracting authority shall be borne entirely by the coordinator.
- 18.9. The guarantee securing the prefinancing may be invoked in order to repay any amount owed by the beneficiary(ies), and the guarantor shall not delay payment nor raise objections for any reason whatsoever.

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18.10. Without prejudice to the prerogative of the contracting authority, if necessary, the European Union may, as donor, proceed itself to the recovery by any means.

## ARTICLE 19 — DATA PROTECTION

### Data protection

#### 19.1 Processing of personal data by the Commission

Any personal data included in the grant contract must be processed by the Commission in accordance with Regulation (EU) No 2018/1725.

Such data must be processed by the data controller identified in the special conditions solely for implementing, managing and monitoring the grant contract or to protect the financial interests of the EU, including checks, audits and investigations in accordance with Article 16 of these general conditions.

The beneficiaries have the right to access, rectify or erase their own personal data and the right to restrict the processing of their personal data or, where applicable, the right to data portability or the right to object to data processing in accordance with Regulation (EU) No 2018/1725. For this purpose, they must send any queries about the processing of their personal data to the data controller identified in the special conditions.

The beneficiaries may have recourse at any time to the European Data Protection Supervisor.

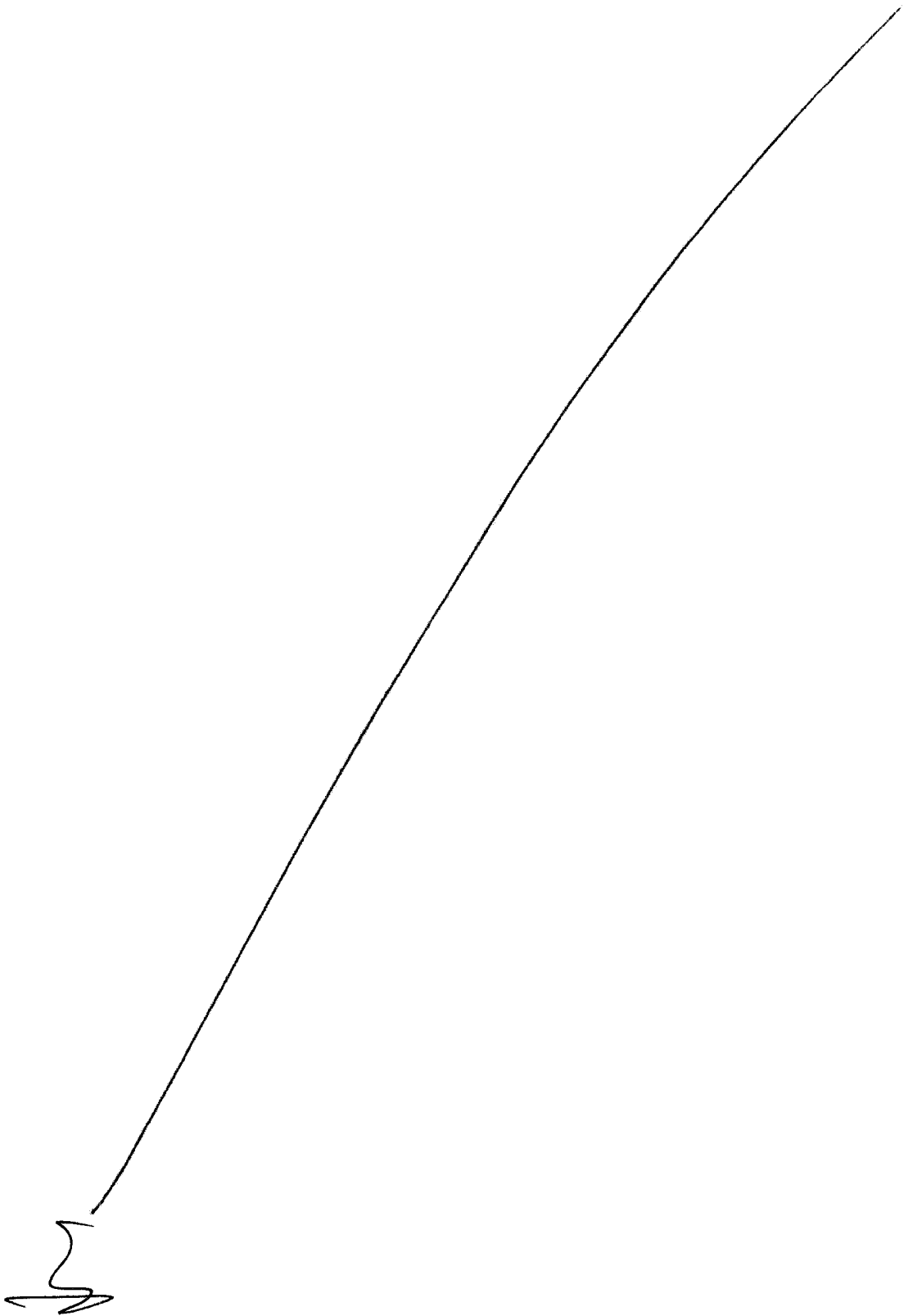
#### 19.2 Processing of personal data by the beneficiaries

The beneficiaries must process personal data under the Agreement in compliance with applicable EU and national law on data protection (including authorisations or notification requirements).

The beneficiaries may grant their personnel access only to data that is strictly necessary for implementing, managing and monitoring the grant contract. The beneficiary must ensure that the personnel authorised to process personal data has committed itself to confidentiality or is under appropriate statutory obligation of confidentiality.

The beneficiaries must adopt appropriate technical and organisational security measures having regard to the risks inherent in the processing and to the nature, scope, context and purposes of processing of the personal data concerned. This is in order to ensure, as appropriate:

- (a) the pseudonymisation and encryption of personal data;
- (b) the ability to ensure the ongoing confidentiality, integrity, availability and resilience of processing systems and services;
- (c) the ability to restore the availability and access to personal data in a timely manner in the event of a physical or technical incident;
- (d) a process for regularly testing, assessing and evaluating the effectiveness of technical and organisational measures for ensuring the security of the processing;
- (e) measures to protect personal data from accidental or unlawful destruction, loss, alteration, unauthorised disclosure of or access to personal data transmitted, stored or otherwise processed.



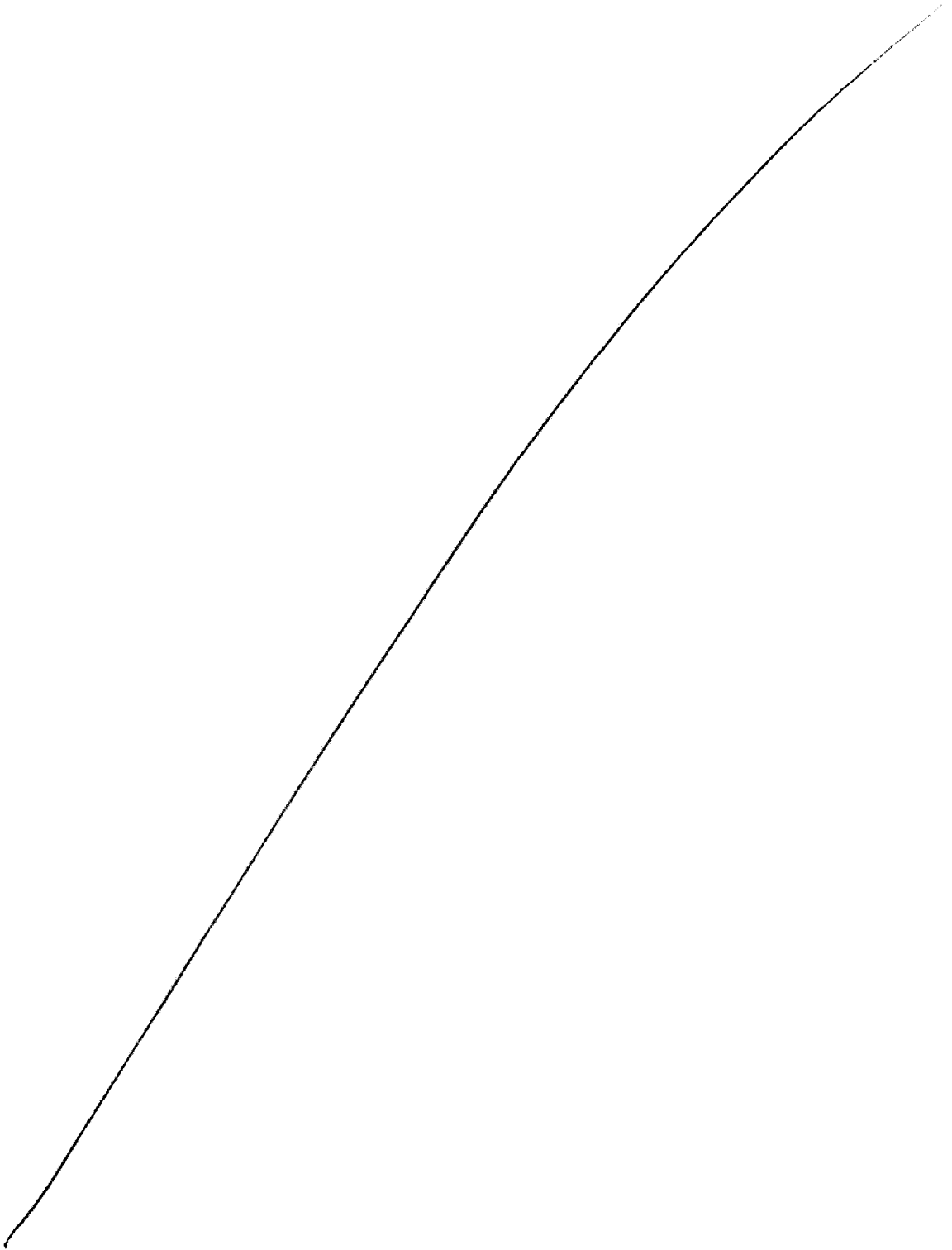
# 1. Budget for the Action<sup>1</sup>

Costs	All Years			Year 1 <sup>2</sup>				
	Unit <sup>3</sup>	# of units	Unit value (in EUR)	Total Cost (in EUR) <sup>3</sup>	Unit	# of units	Unit value (in EUR)	Total Cost (in EUR)
<b>1. Human Resources<sup>14</sup></b>								
1.1 Salaries (gross salaries including social security charges and other related costs, local staff) <sup>4</sup>								
1.1.1 Technical								
1.1.2 Administrative/ support staff	Per month							
1.2 Salaries (gross salaries including social security charges and other related costs, expat/int. staff)	Per month							
1.3 Per diems for missions/travel <sup>5</sup>	Per month							
1.3.1 Abroad (staff assigned to the Action)	Per diem							
1.3.2 Local (staff assigned to the Action)	Per diem							
1.3.3 Seminar/conference participants	Per diem							
<b>Subtotal Human Resources</b>								
<b>2. Travel<sup>6</sup></b>								
2.1. International travel	Per flight							
2.2 Local transportation	Per month							
<b>Subtotal Travel</b>								
<b>3. Equipment and supplies<sup>7</sup></b>								
3.1 Purchase or rent of vehicles								
3.2 Furniture, computer equipment	Per vehicle							
3.3 Machines, tools...								
3.4 Spare parts/equipment for machines, tools								
3.5 Other (please specify)								
3.5.1 GOGGLES PROTECTIVE, wraparound, soft frame, indirect vent.		200	€ 12.00	€ 2,400.00				
3.5.2 ALCOHOL-BASED HAND RUB, gel, 100mL, bottle		1000	€ 1.20	€ 1,200.00				
3.5.3 BAG BIOHAZARD, REFUSE, AUTOCLAVABLE, 30x50cm, yellow		2000	€ 0.35	€ 700.00				
3.5.4 CHLORINE NaDCC, 45-55% gran., 1kg, pot		10	€ 5.52	€ 55.20				
3.5.5 GOWN, AAMI level 3, non sterile, disp., size L		1000	€ 0.74	€ 736.00				
3.5.6 GOWN, AAMI level 3, non sterile, disp., size M		1000	€ 0.74	€ 736.00				
3.5.7 GOWN, AAMI level 3, non sterile, disp., size XL		1000	€ 0.74	€ 736.00				
3.5.8 GOWN, AAMI level 3, non sterile, disp., size XXL		1000	€ 0.74	€ 736.00				
3.5.9 GLOVE EXAMINATION, nitrile, pf, size L		1000	€ 0.06	€ 60.72				
3.5.10 GLOVE EXAMINATION, nitrile, pf, size M		1000	€ 0.06	€ 60.72				
3.5.11 GLOVE EXAMINATION, nitrile, pf, size S		1000	€ 0.06	€ 60.72				
3.5.12 GLOVE EXAMINATION, nitrile, pf, size XL		1000	€ 0.06	€ 60.72				
3.5.13 MASK SURGICAL, type IIR, level 2, s.u., non sterile, earloop, size L		1000	€ 0.61	€ 606.73				
3.5.14 MASK SURGICAL, type IIR, level 2, s.u., non sterile, earloop, size M		1000	€ 0.61	€ 606.73				
3.5.15 MASK SURGICAL, type IIR, level 2, s.u., non sterile, earloop, size S		1000	€ 0.61	€ 606.73				
3.5.16 RESPIRATOR, mask, FFP2/N95, type IIR, s.u., unvalved, noseclip		2586	€ 0.61	€ 1,568.99				

3.5.17 FACE SHIELD, clear plastic, disp.		200	€	0.40	€	80.00	
3.5.18 THERMOMETER, INFRARED, no contact, handheld		30	€	23.00	€	690.00	
3.5.19 Pulse oximeters		45	€	16.65	€	749.25	
3.5.20 SAFETY BOX, needles/syringes, 5l, cardboard for incineration		100	€	0.76	€	76.00	
3.5.21 BOX, triple packaging, biological substance UN3373 +pouch		5	€	5.68	€	28.40	
3.5.22 BOX, triple packaging, infectious substance UN2814		5	€	28.00	€	140.00	
3.5.23.nCov-2019 PCR detection kit (primer & control probe) (for 15000 reaction (15 kits 100 test)		15	€	500.00	€	7,500.00	
3.5.24.SuperScript™ III One-Step qRT-PCR System with Platinum™ Taq DNA Polymerase or similar (for 15000 reaction (15 kits 100 test)		15	€	150.00	€	2,250.00	
3.5.25 VIRAL RNA EXTRACTION KIT (QIAamp) for RNA preps kit (250 or 100 or 50 tests) (for 15000 extraction)		15000	€	2.00	€	30,000.00	
<b>Subtotal Equipment and supplies</b>			€		€	<b>52,444.90</b>	
<b>4. Local office<sup>14</sup></b>							
4.1 Vehicle costs							Per month
4.2 Office rent							Per month
4.3 Consumables - office supplies							Per month
4.4 Other services (telex, electricity/heating, maintenance)							Per month
<b>Subtotal Local office</b>							
<b>5. Other costs, services<sup>5</sup></b>							
5.1 Publications <sup>9</sup>							
5.2 Studies, research <sup>9</sup>							
5.3 Expenditure verification/Audit							
5.4 Evaluation costs							
5.5 Translation, interpreters							
5.6 Financial services (bank guarantee costs etc.)							
5.7 Costs of conferences/seminars <sup>9</sup>							
5.8. Visibility actions <sup>10</sup>							
<b>Subtotal Other costs, services</b>							
<b>6. Other</b>							
<b>Subtotal Other</b>							
<b>7. Subtotal direct eligible costs of the Action (1-6)</b>							
8. Indirect costs (maximum 7% of 7, subtotal of direct eligible costs of the Action)							
<b>9. Total eligible costs of the Action, excluding reserve and volunteers' work (7+ 8)</b>							
10.1 Provision for contingency reserve (maximum 5% of 7 'Subtotal of direct eligible costs of the Action')							
<b>10.2 Volunteers' work<sup>15</sup></b>							Per day

11. Total eligible costs (9+10)				
12. - Taxes <sup>11</sup>				
- Contributions in kind <sup>12</sup>				
13. Total accepted <sup>11</sup> costs of the Action (11+12)			\$ 52,444.90	



## 2. Justification of the Budget for the Action

Costs	All Years	Justification of the estimated costs
Clarification of the budget items Provide a narrative clarification of each budget item demonstrating the necessity of the costs and how they relate to the action (e.g. through references to the activities and/or results in the Description of the Action).		
<b>1. Human Resources</b>		
1.1 Salaries (gross salaries including social security charges and other related costs, local staff)		
1.1.1 Technical		
1.1.2 Administrative/ support staff		
1.2 Salaries (gross salaries including social security charges and other related costs, expat/int. staff)		
1.3 Per diems for missions/travel		
1.3.1 Abroad (staff assigned to the Action)		
1.3.2 Local (staff assigned to the Action)		
1.3.3 Seminar/conference participants		
<b>Subtotal Human Resources</b>		
<b>2. Travel</b>		
2.1. International travel		
2.2 Local transportation		
<b>Subtotal Travel</b>		
<b>3. Equipment and supplies</b>		
3.1 Purchase or rent of vehicles		
3.2 Furniture, computer equipment		
3.3 Machines, tools...		
3.4 Spare parts/equipment for machines, tools		
3.5 Other (please specify)		
3.5.1. GOGGLES PROTECTIVE, wraparound, soft frame, indirect vent.		The costs for 200 Goggles is estimated to EUR 2400(200x12EUR=2400EUR), according to market research
3.5.2 ALCOHOL-BASED HAND RUB, gel, 100mL, bottle		The costs for 1000 Alcohol-based hand rub gel is estimated to EUR 1200, (1000x1.20EUR=1200EUR) according to market research
3.5.3 BAG BIOHAZARD, REFUSE, AUTOCLAVABLE, 30x50cm, yellow		The costs for 2000 Bag Biohazard is estimated to EUR 700 (2000x0.35EUR=700EUR), according to market research
3.5.4 CHLORINE NaDCC, 45-55%, gran., 1kg, pot		The costs for 10 Chlorine is estimated to EUR 55.2 (10x5.52EUR=55.2EUR), according to market research

## 2. Justification of the Budget for the Action

Costs	All Years	
	Clarification of the budget items Provide a narrative clarification of each budget item demonstrating the necessity of the costs and how they relate to the action (e.g. through references to the activities and/or results in the Description of the Action).	Justification of the estimated costs Provide a justification of the calculation of the estimated costs. Note that the estimation should be based on real costs or on simplified cost options if allowed, as described in section 2.1.5 of the Guidelines for Grants Applicants
3.5.5 GOWN, AAMI level 3, non sterile, disp., size L	Medical equipment according to estimated needs	The costs for 1000 Gowns is estimated to 736.0 EUR (1000x0.74EUR=736), according to market research
3.5.6 GOWN, AAMI level 3, non sterile, disp., size M	Medical equipment according to estimated needs	The costs for 1000 Gowns is estimated to 736.0 EUR (1000x0.74EUR=736), according to market research
3.5.7 GOWN, AAMI level 3, non sterile, disp., size XL	Medical equipment according to estimated needs	The costs for 1000 Gowns is estimated to EUR 736 (1000x0.74EUR=736EUR), according to market research
3.5.8 GOWN, AAMI level 3, non sterile, disp., size XXL	Medical equipment according to estimated needs	The costs for 1000 Gowns is estimated to EUR 736 (1000x0.74EUR=736EUR), according to market research
3.5.9 GLOVE EXAMINATION, nitrile, pf, size L	Medical equipment according to estimated needs	The costs for 1000 Gloves is estimated to EUR 60.72 (1000x0.06EUR=60.72EUR), according to market research
3.5.10 GLOVE EXAMINATION, nitrile, pf, size M	Medical equipment according to estimated needs	The costs for 1000 Gloves is estimated to EUR 60.72 (1000x0.06EUR=60.72EUR), according to market research
3.5.11 GLOVE EXAMINATION, nitrile, pf, size S	Medical equipment according to estimated needs	The costs for 1000 Gloves is estimated to EUR 60.72 (1000x0.06EUR=60.72EUR), according to market research
3.5.12 GLOVE EXAMINATION, nitrile, pf, size XL	Medical equipment according to estimated needs	The costs for 1000 Gloves is estimated to EUR 60.72 (1000x0.06EUR=60.72EUR), according to market research
3.5.13 MASK SURGICAL, type IIR, level 2, s.u, non sterile, earloop, size L	Medical equipment according to estimated needs	The costs for 1000 surgical masks is estimated to EUR 606.73 (1000x0.61=606.73EUR), according to market research
3.5.14 MASK SURGICAL, type IIR, level 2, s.u, non sterile, earloop, size M	Medical equipment according to estimated needs	The costs for 1000 surgical masks is estimated to EUR 606.73 (1000x0.61=606.73EUR), according to market research
3.5.15 MASK SURGICAL, type IIR, level 2, s.u, non sterile, earloop, size S	Medical equipment according to estimated needs	The costs for 1000 surgical masks is estimated to EUR 606.73 (1000x0.61=606.73EUR), according to market research
3.4.16 RESPIRATOR, mask, FFP2/N95, type IIR, s.u., unvalved, noseclip	Medical equipment according to estimated needs	The costs for 2586 respirator masks is estimated to EUR 1568.99 (2586x0.61EUR=1568.99EUR), according to market research
3.5.17 FACE SHIELD, clear plastic, disp.	Medical equipment according to estimated needs	The costs for 200 face shield is estimated to EUR 80 (200x0.40EUR=80EUR), according to market research



## 2. Justification of the Budget for the Action

### Costs

Costs	Clarification of the budget items <i>Provide a narrative clarification of each budget item demonstrating the necessity of the costs and how they relate to the action (e.g. through references to the activities and/or results in the Description of the Action).</i>	All Years Justification of the estimated costs <i>Provide a justification of the calculation of the estimated costs. Note that the estimation should be based on real costs or on simplified cost options if allowed, as described in section 2.1.5 of the Guidelines for Grants Applicants</i>
3.5.18 THERMOMETER, INFRARED, no contact, handheld		The costs for 30 thermometers infrared is estimated to EUR 690 (30x23EUR=690EUR), according to market research
3.5.19 Pulse oximeters	Medical equipment according to estimated needs	The costs for 45 Pulse oximeters is estimated to EUR 749.25 (45x16.45EUR=749.25EUR), according to market research
3.5.20 SAFETY BOX, needles/syringes, 5l, cardboard for incineration	Medical equipment according to estimated needs	The costs for 100 Safety boxes is estimated to EUR 75.60 (100x0.76EUR=75.60EUR), according to market research
3.5.23.nCov-2019 PCR detection kit (primer & control probe)	Medical equipment according to estimated needs	The costs for 15 kit is estimated to EUR 7500 (15x500EUR=7500EUR), according to market research
3.5.24.SuperScript™ III One-Step qRT-PCR System with Platinum™ Taq DNA Polymerase or similar	Medical equipment according to estimated needs	The costs for 15 kits is estimated to EUR 150 (15x10EUR=150EUR), according to market research
3.5.25. VIRAL RNA EXTRACTION KIT (QIAamp) for RNA preps kit (250 or 100 or 50 tests)	Medical equipment according to estimated needs	The costs for 15,000 tests are estimated to EUR 30,000 EUR (15,000x2.00EUR=30,000EUR), according to market research
<b>Subtotal Equipment and supplies</b>	Medical equipment according to estimated needs	€ 52,444.90
4. Local office		
4.1 Vehicle costs		
4.2 Office rent		
4.3 Consumables - office supplies		
4.4 Other services (tel/fax, electricity/heating, maintenance)		
<b>Subtotal Local office</b>		
5. Other costs, services		
5.1 Publications		

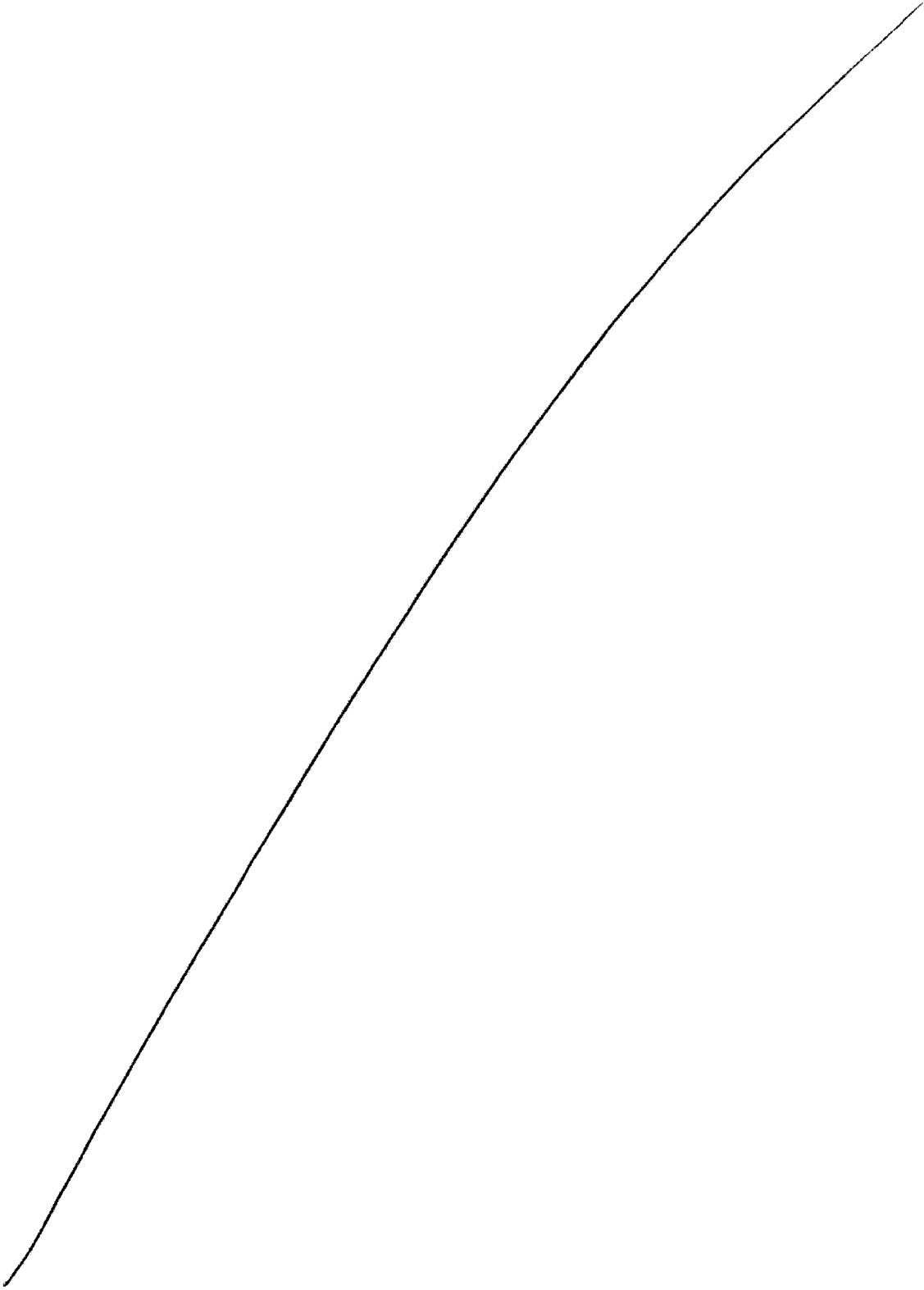
**2. Justification of the Budget for the Action**

	All Years	
Costs	Clarification of the budget items Provide a narrative clarification of each budget item demonstrating the necessity of the costs and how they relate to the action (e.g. through references to the activities and/or results in the Description of the Action).	Justification of the estimated costs Provide a justification of the calculation of the estimated costs. Note that the estimation should be based on real costs or on simplified cost options if allowed, as described in section 2.1.5 of the Guidelines for Grants Applicants
5.2 Studies, research		
5.3 Expenditure verification/Audit		
5.4 Evaluation costs		
5.5 Translation, interpreters		
5.6 Financial services (bank guarantee costs etc.)		
5.7 Costs of conferences/seminars		
5.8. Visibility actions		
<b>Subtotal Other costs, services</b>		
<b>6. Other</b>		
<b>Subtotal Other</b>		
12. - Taxes		
- Contributions in kind		

### 3. Expected sources of funding & summary of estimated costs<sup>1</sup>

	Amount EUR	Percentage %
<b>Expected sources of funding</b>		
EU/EDF contribution sought in this application (A)	52444.9	
<b>CO-FINANCING (1+2+3+4) (B)</b>		
1. Other contributions (Applicant, other Donors etc)		
Name	Conditions	
2. Revenue from the Action <sup>6</sup>		
To be inserted if applicable and allowed by the guidelines:		
3. In-kind contributions <sup>7</sup>		
4. Volunteers' work <sup>8</sup>		
Expected TOTAL CONTRIBUTIONS (A)+(B)	52444.9	
<b>Estimated Costs</b>		
Estimated TOTAL ELIGIBLE COSTS <sup>2</sup> (C)	52444.9	
EU/EDF contribution expressed as a percentage of total eligible costs <sup>4</sup> (A/C x 100)		
To be inserted if applicable and allowed by the guidelines:		
Taxes/In-kind contributions <sup>5</sup>		
Estimated TOTAL ACCEPTED COSTS <sup>3</sup> (D)	52444.9	
EU/EDF contribution expressed as a percentage of total accepted costs <sup>4</sup> (A/D x 100)		

1. Expected sources of funding and estimated costs must be in balance. It is reminded that the figures introduced in the table shall respect all the points included in the checklist for the full application form (part 7 of the full application form)
2. as per heading 11 of the Budget of the Action
3. as per heading 13 of the Budget of the Action
4. EU contribution cannot finance volunteers' work. Do not round, enter percentage with 2 decimals (e.g. 74,38%).
5. as per heading 12 of the Budget of the Action
6. with reference to art.17.4 (b) of the General Conditions



## ANNEX J

### INFORMATION ON THE TAX REGIME APPLICABLE TO GRANT CONTRACTS SIGNED UNDER EUMM-20-7025

#### 1. Legal framework

Taxes concerned by this annex are indirect taxes such as value added taxes, customs and import duties, other fiscal charges and duties. Taxes, including VAT are eligible provided the beneficiary(ies) (or, where applicable, its affiliated entity(ies)) can show they cannot reclaim them.

It is the applicant's obligation to familiarise itself with the applicable tax regime, for example by addressing the competent authorities of the relevant administration in the country in which the applicant is established and/or of the partner country or countries.

Please note that VAT is not eligible where it is paid by a public body<sup>1</sup> of a EU Member State in relation to activities it carries out as a public authority of a EU Member State. These activities are strictly limited to the exercise of sovereign powers or prerogatives of a EU Member State (police, justice and public domain management)<sup>2</sup>.

#### 2. How can the beneficiary(ies) (or, where applicable, its affiliated entity(ies)) show that it is not tax-exempted and that it cannot recover taxes?

The beneficiary(ies) (or, where applicable, its affiliated entity(ies)) must show that it is not tax exempted and that it cannot recover taxes under the applicable national law. The beneficiary(ies) (or, where applicable, its affiliated entity(ies)) will have to *prove that it has undertaken the necessary steps to obtain an exemption or the recovery of paid taxes vis-à-vis the relevant authorities.*

This evidence may take the following forms:

- An official document from the competent tax authority stating that the entity is not entitled to reclaim taxes incurred for the activities in question (and that this does not depend on the simple fact that it does not wish to be subject to VAT). This official document may be a specific declaration or a refused claim for reimbursement by the competent tax authority.
- The absence of a reply by the competent tax authority within the legal deadline set by the applicable national law to a request submitted in due time (or 6 months in the absence of a legal deadline).
- The entity's annual accounts complemented, if deemed necessary by the contracting authority, for example by an extract of the national VAT tax law showing that the entity does not have to account for VAT, a declaration of honour from the entity concerned accompanied by an expert statement (e.g. by a lawyer, auditor etc.).

The beneficiary(ies) (or, where applicable, its affiliated entity(ies)) shall provide the evidence at the latest when submitting the final report.

#### 3. Exceptions to the proof obligation

<sup>1</sup> 'Public body' means a body governed by public law being part of public administrations. This implies that private bodies entrusted with public activities are never considered as acting as public authorities for this purpose.

<sup>2</sup> VAT on activities such as training, capacity building, technical assistance, policy support etc. is therefore eligible.

In the following cases, the beneficiary(ies) (or, where applicable, its affiliated entity(ies)) will not be required to seek exemption or provide proof of non-recovery of taxes.

However, the no-profit rule must be obeyed in all cases, except where a derogation is provided for in the grant contract. A beneficiary(ies) (or, where applicable, its affiliated entity(ies)) that is not required to submit such proof must therefore certify that the taxes paid by the EU funding or covered by its share of co-financing will ultimately not be recovered from the local tax authorities.

The contracting authority has agreed to waive the proof obligation in the following cases:

- 1) **Low value taxes:** no proof needs to be provided for taxes for expenses where the amount of taxes per invoice is less than EUR 200, within a maximum of EUR 2 500 per grant contract, representing not more than 5% of the contracting authority's contribution.
- 2) **Reimbursement of local expenses, including all taxes:** the following cases will be considered as proof that the beneficiary(ies) (or, where applicable, its affiliated entity(ies)) has attempted to take the necessary steps to obtain exemption or recovery of taxes from the competent authorities:
  - a) Excessive cost for tax recovery
    - i) the beneficiary(ies) (or, where applicable, its affiliated entity(ies)) demonstrates that the steps necessary for recovery of taxes oblige it to incur costs in a country where it only performs the relevant operations on an ad hoc, one-off basis; and/or
    - ii) the beneficiary(ies) (or, where applicable, its affiliated entity(ies)) shows that the recovery costs (registration fees in the country or the cost of appointing a tax representative, declaration fees, etc.) clearly exceed the amount of the taxes declared to the contracting authority.
  - b) Excessive length of time for obtaining tax exemption: where a mechanism for tax exemption has to be agreed for by the relevant authorities prior to the purchase of goods or services and where the beneficiary(ies) (or, where applicable, its affiliated entity(ies)) can demonstrate that the excessive length of time for this prior authorisation endangers the implementation of the action.
- 3) **Crisis situation:** no proof needs to be provided where a country has been declared in crisis or in need of emergency and post-emergency assistance by the European Commission up to publication of guidelines (or corrigendum) and as long as the country remains in that situation.
- 4) **Projects for the protection of fundamental rights of peoples:** It is understood that in the case of projects with a human rights dimension, an attempt to recover taxes may not be possible, by virtue of the nature of the project and/or the context of the intervention.

The beneficiary(ies) (or, where applicable, its affiliated entity(ies)) must prove that the above requirements have been met at the latest when submitting the final report.

## ANNEX IV

### Procurement by grant beneficiaries in the context of European Union external actions

#### 1. PRINCIPLES

If the implementation of an action requires procurement by the beneficiary(ies), the contract must be awarded to the tender offering best value for money (i.e. the tender offering the best price-quality ratio) or, as appropriate, to the tender offering the lowest price. In doing so, the beneficiary(ies) shall avoid any conflict of interests and respect the following basic principles:

Where the beneficiary does not launch an open tender procedure it shall justify the choice of tenderers that are invited to submit an offer.

The beneficiary shall evaluate the offers received against objective criteria which enable measuring the quality of the offers and which take into account the price (the offer with the lowest price shall be awarded the highest score for the price criterion).

The beneficiary shall keep sufficient and appropriate documentation with regard to the procedures applied and which justify the decision on the pre-selection of tenderers (where an open tender procedure is not used) and the award decision.

With reference to Section 2.4 of PRAG, the beneficiary shall be responsible for the respect of EU restrictive measures in the award of contracts.

The beneficiary may decide to apply the procurement procedures set forth in the practical guide. If these procedures are correctly followed the principles above will be deemed to be complied with.

The European Commission will carry out *ex post* checks on beneficiary(ies)'s compliance with the principles above and the rules of section 2 below. Failure to comply with these principles or rules would render the related expenditure ineligible for EU/EDF funding.

The provisions of this Annex apply *mutatis mutandis* to contracts to be concluded by the beneficiary(ies)'s affiliated entity(ies).

#### 2. ELIGIBILITY FOR CONTRACTS

##### 2.1. The nationality rule

Participation in tender procedures managed by the beneficiary(ies) is open on equal terms to all natural who are nationals of and legal persons (participating either individually or in grouping-consortium- of tenderers) effectively established in a Member State or a country, territory or region mentioned as eligible by the relevant regulation/basic act governing the eligibility rules for the grant as per Annex A2a to the practical guide. Tenderers must state their nationality in their tenders and provide the usual proof of nationality under their national legislation.

This rule does not apply to the experts proposed under service tenders financed by the grant.

##### 2.2. The rule of origin

If the basic act or the other instruments applicable to the programme under which the grant is financed contain rules of origin for supplies acquired by the beneficiary in the

context of the grant<sup>1</sup>, the tenderer must be requested to state the origin<sup>2</sup> of the supplies, and the selected contractor will always have to prove the origin of the supplies.

For equipment and vehicles of a unit cost on purchase of more than EUR 5 000, contractors must present proof of origin to the beneficiary(ies) at the latest when the first invoice is presented. The certificate of origin must be made out by the competent authorities of the country of origin of the supplies and must comply with the rules laid down by the relevant Union legislation. Failure to comply with this condition may result in the termination of the contract and/or suspension of payment.

Where supplies may originate from any country, no certificate of origin needs to be submitted.

### **2.3. Exceptions to the rules on nationality and origin**

Where an agreement on widening the market for procurement of goods, works or services applies, access must also be open to nationals and goods originating from other countries under the conditions laid down in that agreement.

In addition, in duly substantiated exceptional cases foreseen by the applicable regulations, in order to give access to nationals or goods originating from countries other than those referred to in Sections 2.1 and 2.2, a prior authorisation by the European Commission must be sought prior to the launch of the procedure, unless the action takes place in a country under a crisis declaration.

\* \* \*

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<sup>1</sup> Under the CIR (i.e. not IPA I) and the EDF supplies may originate from any country if the amount of the supplies to be procured is below EUR 100 000 per purchase.

<sup>2</sup> For the purpose of this annex, the term 'origin' is defined in Chapter 2 of Regulation (EC) No 450/2008 of the European Parliament and of the Council of 23 April 2008 laying down the EU Customs Code (Modernised Customs Code).



**ANNEX IX**

**TRANSFER OF OWNERSHIP OF ASSETS**

Grant contract identification number:
Title of the action:
Name of beneficiary:
Name of local beneficiary/local affiliated entity/final beneficiary of the action to whom the assets are transferred:

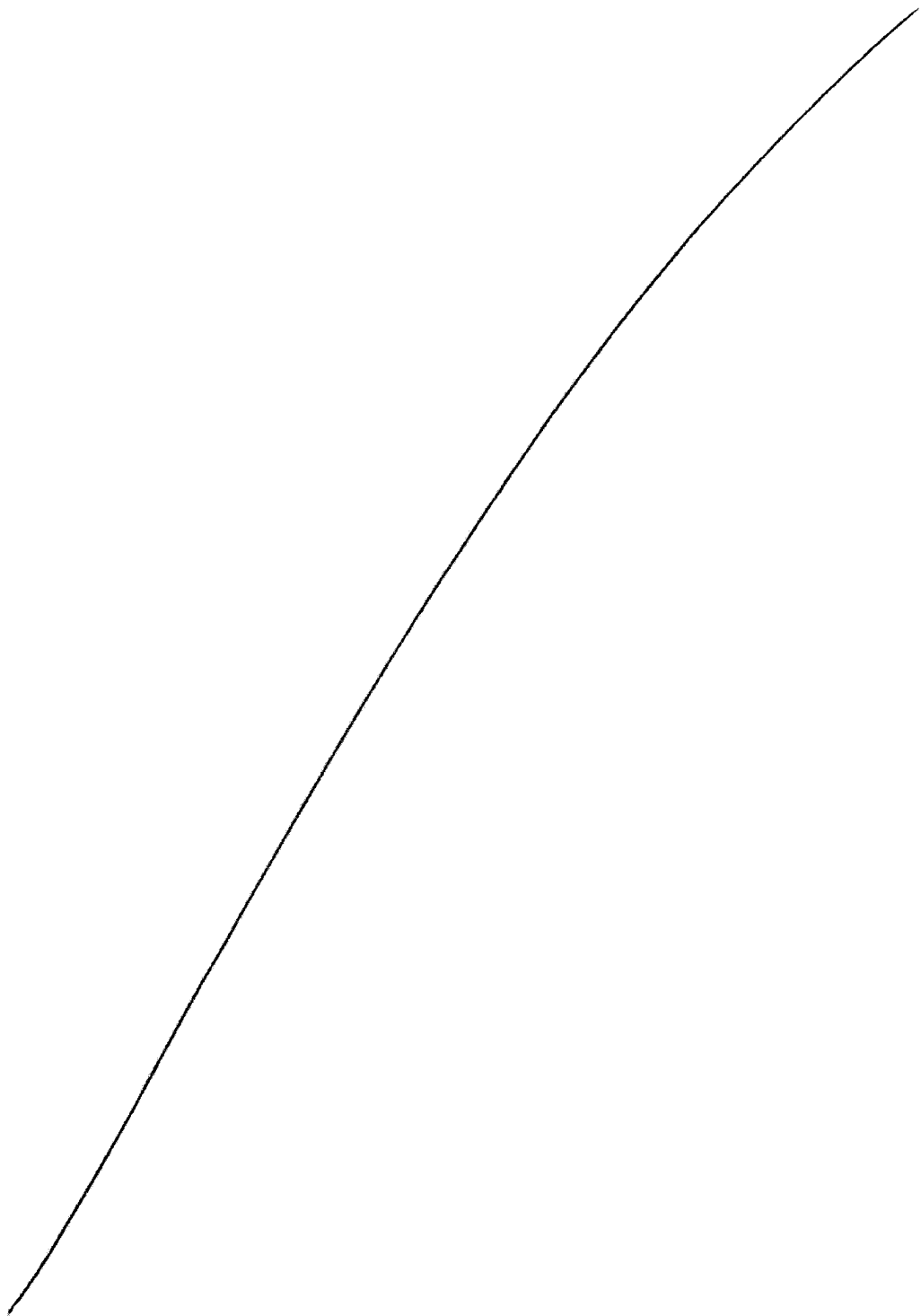
Assets	Description of item (> EUR 5 000)	Date of purchase	Purchase cost in EUR	Date of transfer / comments
1.				
2.				
3.				
4.				
Etc.				

The above list was drawn up to comply with Articles 2 and 7.5 of the general conditions applicable to EU-financed grant contracts for external action (Annex II of the contract). Ownership of each item listed has been transferred. The local beneficiary(ies) and/or the local affiliated Entity(ies) and/or final beneficiaries are in agreement with its content.

Done in : ..... on .....

\_\_\_\_\_  
 (Beneficiary) (local beneficiary/local affiliated entity/final beneficiary of the action No 1)  
 (local beneficiary/local affiliated entity/final beneficiary of the action No 2 etc.)

\_\_\_\_\_  
 Name & Position Name & Position



Letterhead from the Beneficiary (Coordinator)

**ANNEX V**

**Request for payment for grant contract**

**European Union external actions**

<Date of the payment request >

For the attention of

<address of the contracting authority>

<Financial unit/section indicated in the contract  
><sup>1</sup>

Reference number of the grant contract:

Title of the grant contract:

Name and address of the coordinator:

Payment request number:

Period covered by the payment request:

Dear Sir/Madam,

I hereby request [a further pre-financing payment] [payment of the balance] under the contract mentioned above.

The amount requested is <according to the option indicated in Article 4(1) of the special conditions of the contract/the following: ...>.

Please find attached the following supporting documents:

- detailed breakdown of expenditure ( if required by Article 15.7 of the general conditions of the contract)
- narrative and financial interim report (for further pre-financing payments)
- a forecast budget for the subsequent reporting period (for further pre-financing payments)
- narrative and financial final report (for payment of the balance)

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<sup>1</sup> Please do not forget to send a copy of this letter to the entities mentioned in Article 5(1) of the special conditions of the contract, if any.



Letterhead from the Beneficiary (Coordinator)

- expenditure verification report (for payment of the balance).

The payment should be made to the following bank account: <give the account number shown on the financial identification form annexed to the contract<sup>2</sup>>

***Declaration on honour***

***I hereby certify that the information contained in this payment request is full, reliable and true, and is substantiated by adequate supporting documents that can be checked.***

***I hereby certify that the costs declared have been incurred in accordance with this contract and that they can be considered as eligible in accordance with the contract.***

Yours faithfully,

< Signature >

---

<sup>2</sup> In case a different bank account has to be used a new financial identification form has to be timely submitted.



**Nota Bene**

The beneficiary(ies) alone is responsible for ensuring that the financial information provided in these tables is correct.

**Forecast budget and follow-up**

In accordance with Article 15.3 of the General Conditions a forecast budget for the subsequent reporting period or for the remaining period (if shorter) must be provided with any request for payment of further pre-financing instalment.

**Interim Report & Final Report**

Additional information on expenditure incurred in local or other currencies than the euro (or the currency of the Contract) may be asked by the Contracting Authority

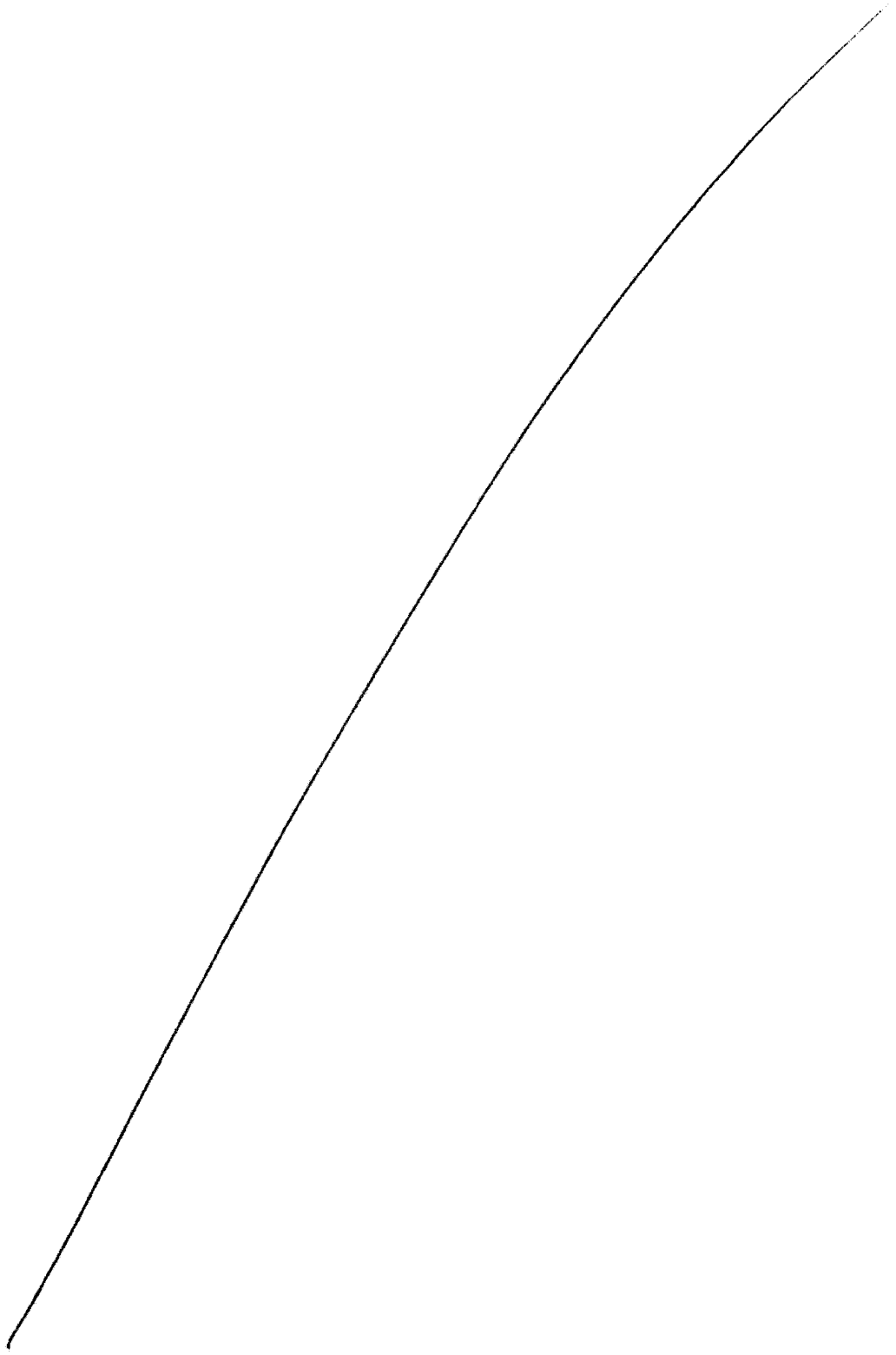
**Addenda and use of contingencies**

To be filled in case of an addendum and/or when contingencies are used.

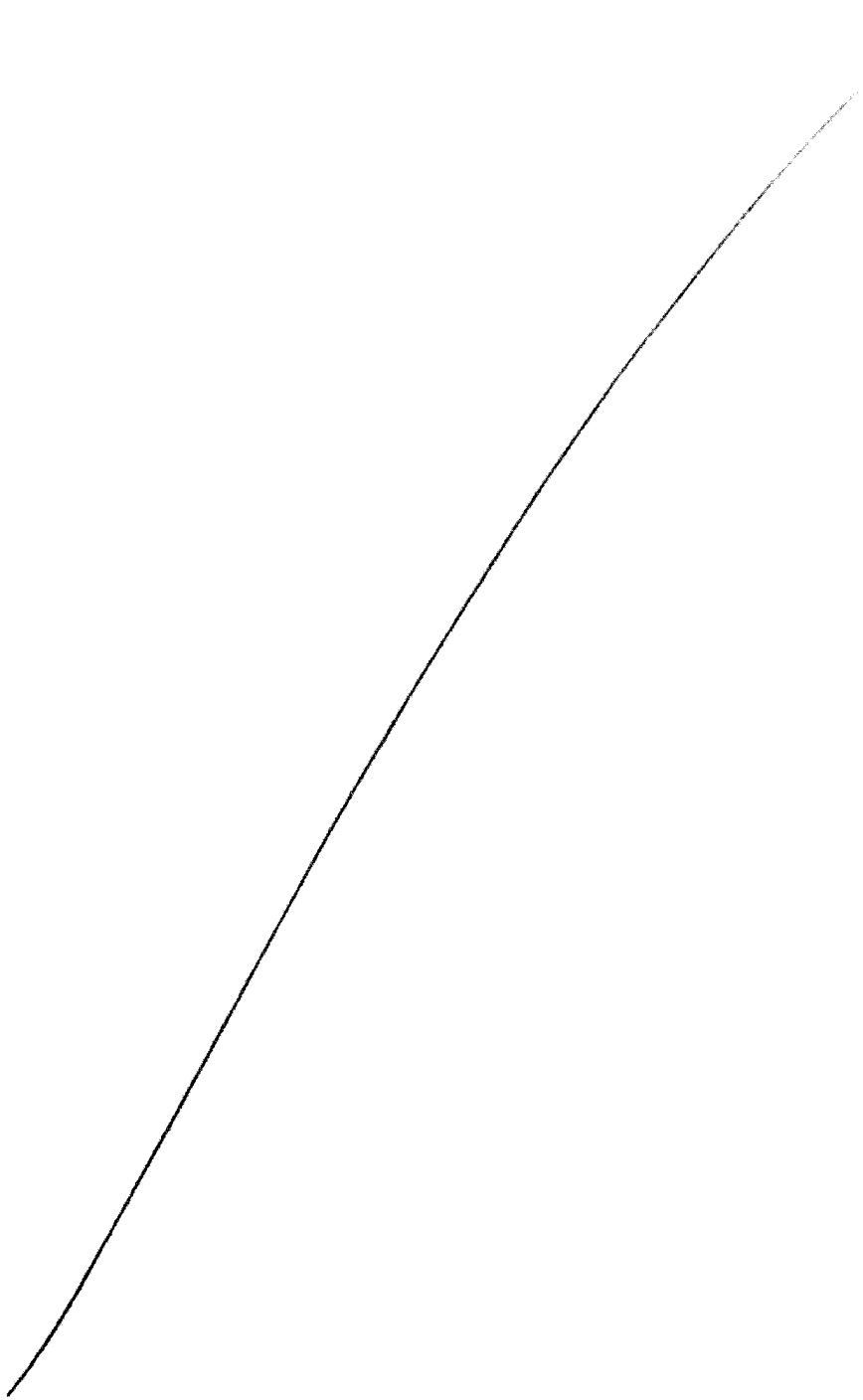
**ROUNDINGS**

Figures have to be rounded to the nearest euro cent







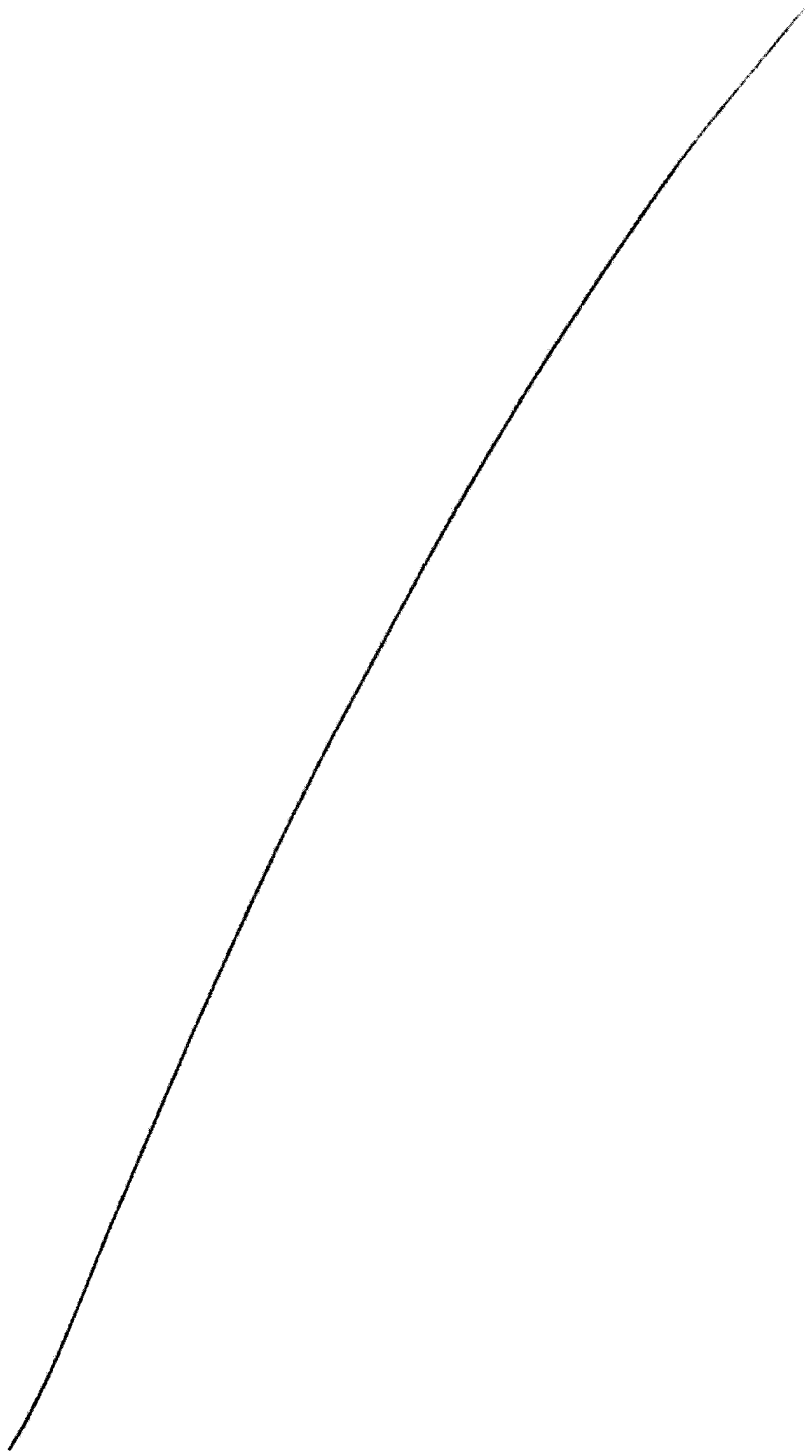




**Forecast Budget & follow-up**

Expenditures	Forecast			Forecast		
	Units	# Units	Unit value (in EUR)	Units	# Units	Unit value (in EUR)
1. Human Resources						
1.1 Salaries (gross amounts, local staff)						
1.1.1 Technical	Per month					
1.1.2 Administrative/ support staff	Per month					
1.2 Salaries (gross amounts, expatriate staff)	Per month					
1.3 Per diems for missions/travel	Per month					
1.3.1 Abroad (staff assigned to the Action)	Per diem					
1.3.2 Local (staff assigned to the Action)	Per diem					
1.3.3 Seminars/conference participants	Per diem					
Subtotal Human Resources						
2. Travel						
2.1 International travel	Per flight					
2.2 Local transportation	Per month					
Subtotal Travel						
3. Equipment and supplies						
3.1 Purchase or rent of vehicles	Per vehicle					
3.2 Furniture, computer equipment						
3.3 Machines, tools						
3.4 Spare parts/equipment for machines, tools						
3.5 Other (please specify)						
Subtotal Equipment and supplies						
4. Local office						
4.1 Vehicle costs	Per month					
4.2 Office rent	Per month					
4.3 Consumables - office supplies	Per month					
4.4 Other services (tel/fax, electricity/heating, maintenance)	Per month					
Subtotal Local office						
5. Other costs, services						
5.1 Publications	Per month					
5.2 Studies, research						
5.3 Expenditure verification/Audit						
5.4 Evaluation costs						
5.5 Translation, interpreters						
5.6 Financial services (bank guarantee costs etc.)						
5.7 Costs of conferences/seminars						
5.8 Visibility actions						
Subtotal Other costs, services						
6. Other						
Subtotal Other						
7. Indirect costs (maximum 7% of 7, subtotal of direct eligible costs of the Action)						
8. Indirect costs (maximum 7% of 7, subtotal of direct eligible costs of the Action)						
9. Total eligible costs of the Action, excluding reserve and volunteers' work (7+8)						
10.1 Provision for contingencies (maximum 5% of 7, subtotal direct eligible costs of the Action)						
10.2 Volunteers' work						
11. Total eligible costs (9+10)	Per day					
12. - Taxes						
13. Total accepted costs of the action (11+12)						

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Contract No		Implementation period of the contract (dd/mm/yyyy-dd/mm/yyyy)		Budget as per contract/addendum		Reallocation	Expenditure Incurred				Variation in compar
Unit	# Units	Unit value (in EUR)	Total Cost (in EUR)	allowed reallocation (article 5.4 of the GC)	# Units	Unit value (in EUR)	Total Cost (in EUR)	Cumulated costs (before current report) (in EUR)	Cumulated costs (from start of implementation to present report) included (in EUR)	Difference of cumulated costs till present and budget as per contract/addendum (g) = c (or f) - f	
	(a)	(b)	(c)=a*b	(d)	(e)	(b)	(g)=e*f	(d)	(f)=e*d	(g) - c (or f) - f	
<b>Interim financial report:</b>											
<b>period (dd/mm/yyyy-dd/mm/yyyy)</b>											
<b>Expenditures</b>											
1. Human Resources											
1.1 Salaries (gross amounts, local staff)											
1.1.1 Technical	Per month										
1.1.2 Administrative/ support staff	Per month										
1.2 Salaries (gross amounts, expat/int. staff)	Per month										
1.3 Per diems for missions/travel	Per diem										
1.3.1 Abroad (staff assigned to the Action)	Per diem										
1.3.2 Local (staff assigned to the Action)	Per diem										
1.3.3 Seminar/conference participants	Per diem										
2. Travel											
2.1. International travel	Per flight										
2.2 Local transportation	Per month										
<b>Subtotal Travel</b>											
3. Equipment and supplies											
3.1 Purchase or rent of vehicles	Per vehicle										
3.2 Furniture, computer equipment											
3.3 Machines, tools, etc.											
3.4 Spare parts/equipment for machines, tools											
3.5 Other (please specify)											
<b>Subtotal Equipment and supplies</b>											
4. Local office											
4.1 Vehicle costs	Per month										
4.2 Office rent	Per month										
4.3 Consumables - office supplies	Per month										
4.4 Other services (tel/fax, electricity/heating, maintenance)	Per month										
<b>Subtotal Local office</b>											
5. Other costs, services											
5.1 Publications											
5.2 Studies, research											
5.3 Expenditure verification/Audit											
5.4 Evaluation costs											
5.5 Translation, interpreters											
5.6 Financial services (bank guarantee costs etc.)											
5.7 Costs of conferences/seminars											
5.8 Visibility actions											
<b>Subtotal Other costs, services</b>											
6. Other											
<b>Subtotal Other</b>											
7. Subtotal direct eligible costs of the Action (1-6)											
8. Indirect costs (maximum 7% of 7. subtotal of direct eligible costs of the Action)											
9. Total eligible costs of the Action, excluding reserves and volunteers' work (7+8)											
10.1 Not applicable											
10.2 Volunteers' work	Per day										
11. Total eligible costs (9+10)											
12 - Taxes											
13 - Contributions in kind											
14. Total accepted costs of the action (11+12)											

Contract No. Implementation period of the contract (dd/mm/yyyy-dd/mm/yyyy)												
Final financial report: period (dd/mm/yyyy-dd/mm/yyyy)												
Expenditures	Budget as per contract/addendum				Reallocation allowed (Article 2.4 of the General Conditions)	Expenditure incurred			Variations in comparison with initial budget/addendum			
	Unit	# Units	Unit value (in EUR)	Total Cost (in EUR)		Unit value (in EUR)	Total Cost (in EUR)	Cumulated costs (before current report) (in EUR)	Cumulated costs (from start of implementation to present report) (in EUR)	In absolute value in EUR	In %	Explanation for all variations
	(a)	(b)	(c)=a*b	(d)=a*b*c		(e)	(f)	(g)=e+f				
<b>1. Human Resources</b>												
1.1 Salaries (gross amounts, local staff)												
1.1.1 Technical	Per month											
1.1.2 Administrative support staff	Per month											
1.2 Salaries (gross amounts, expatriate staff)	Per month											
1.3 Per diems for missions/travel	Per diem											
1.3.1 Abroad (staff assigned to the Action)	Per diem											
1.3.2 Local (staff assigned to the Action)	Per diem											
1.3.3 Seminars/conference participants	Per diem											
<b>2. Travel</b>												
2.1 International travel	Per flight											
2.2 Local transportation	Per month											
<b>Subtotal Travel</b>												
<b>3. Equipment and supplies</b>												
3.1 Purchase or rent of vehicles	Per vehicle											
3.2 Furniture, computer equipment												
3.3 Machines, tools, etc.												
3.4 Spare parts/equipment for machines, tools												
3.5 Other (please specify)												
<b>Subtotal Equipment and supplies</b>												
<b>4. Local office</b>												
4.1 Vehicle costs	Per month											
4.2 Office rent	Per month											
4.3 Consumables - office supplies	Per month											
4.4 Other services (telex, electricity/heating, maintenance)	Per month											
<b>Subtotal Local office</b>												
<b>5. Other costs, services</b>												
5.1 Publications												
5.2 Studies, research												
5.3 Expenditure verification/Audit												
5.4 Evaluation costs												
5.5 Translation, interpreters												
5.6 Financial services (bank guarantee costs etc.)												
5.7 Costs of conferences/seminars												
5.8 Visibility actions												
<b>Subtotal Other costs, services</b>												
<b>6. Other</b>												
<b>Subtotal Other</b>												
<b>7. Subtotal direct eligible costs of the Action (1+6)</b>												
<b>8. Indirect costs (maximum 7% of 7, subtotal of direct eligible costs of the Action)</b>												
<b>9. Total eligible costs of the Action, including reserve and volunteers' work (7+8)</b>												
<b>10.1 Not applicable</b>												
<b>10.2 Volunteers' work</b>	Per day											
<b>11. Total eligible costs (9+10)</b>												
<b>12 - Taxes</b>												
<b>13. Total accepted costs of the action (11+12)</b>												

**Final sources of funding**

		Amount
		EUR
Applicant contribution		
Other contributions (other Donors etc)		
Name	Conditions	
Revenue from the Action		
To be inserted if applicable and allowed by the guidelines:		
In-kind contribution		
Volunteers' work		

**List of Pending payments (above 500 EUR)**

Please list the following details: *Name of the provider, Object of the contract (Final Audit, Works execution guarantee...), Amount in €, Due date, Reference document (Date and number of Invoice/ contract), Explanation and comments (why still not paid?)*

Name of the provider	Object of the contract	Amount in EUR	Due date	Reference document	Explanation and comments

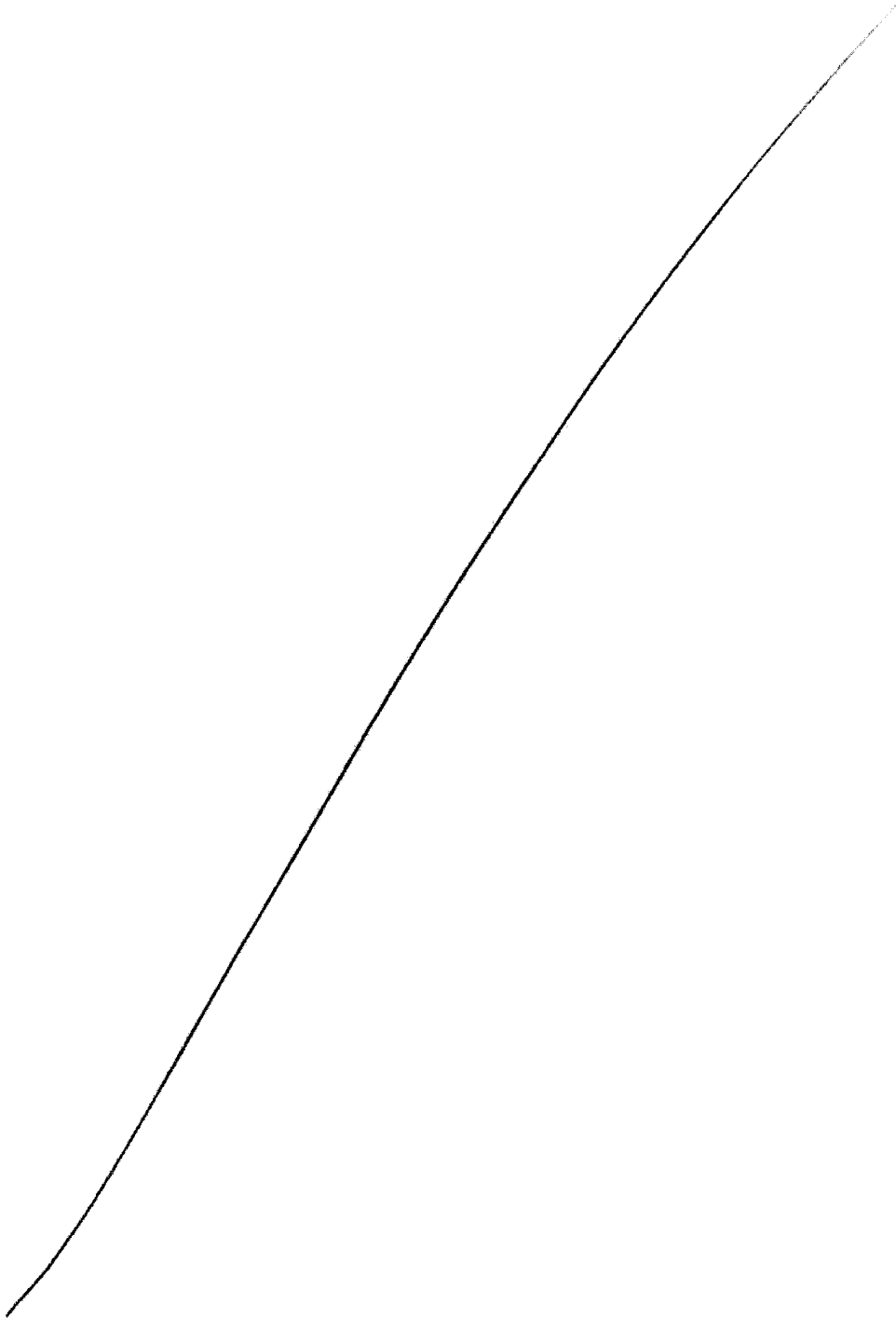
We herewith commit to refund to the European Union, according to art. 18 of the General Conditions, any amount for which proof of payment cannot be provided upon request after the due date, unless reasonable justification is provided.



Signed

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## ANNEX VI FINAL NARRATIVE REPORT

- This report must be completed and signed by the contact person of the coordinator.
- The information provided below must correspond to the financial information that appears in the financial report.
- Please complete the report using a typewriter or computer (*you can find this form at the following address <https://ec.europa.eu/europlaid/brag/>*).
- Please expand the paragraphs as necessary.
- *Please refer to the special conditions of your grant contract and send one copy of the report to each address mentioned.*
- The contracting authority will reject any incomplete or badly completed reports.
- Unless otherwise specified, the answer to all questions must cover the reporting period as specified in point 1.6.
- Please do not forget to attach to this report the proof of the transfers of ownership referred to in Article 7.5 of the general conditions.

### Table of contents

#### List of acronyms used in the report

#### 1. Description

- 1.1. Name of coordinator of the grant contract.
- 1.2. Name and title of the contact person.
- 1.3. Name of beneficiary(ies) and affiliated entity(ies) in the action.
- 1.4. Title of the action.
- 1.5. Contract number.
- 1.6. Start date and end date of the action.
- 1.7. Target country(ies) or region(s).
- 1.8. Final beneficiaries &/or target groups<sup>1</sup> (if different) (including numbers of women and men).
- 1.9. Country(ies) in which the activities take place (if different from 1.7):

<sup>1</sup> Target groups<sup>1</sup> are the groups/entities who will be directly positively affected by the project at the project purpose level, and 'final beneficiaries' are those who will benefit from the project in the long term at the level of the society or sector at large

## 2. Assessment of the implementation of action activities and its results

### 2.1. Executive summary of the action

Please give a global overview of the action's implementation for the whole duration of the project

Referring to the updated final logical framework matrix<sup>2</sup> (see point 2.3. below), describe the level of achievement of the outcome(s) on both the final beneficiaries &/or target group (if different) and the situation in the target country or target region which the action addressed.

Please explain if the intervention logic has proved to be valid, including with the possible changes and their justifications presented in earlier reports, comment the likelihood of reaching the final target(s) related to the impact in a near future (specify)

Please indicate any modification that have been brought to the Logical framework matrix since the start of the Action and explain briefly why (complete explanation should be placed in the 2.2 section under the relevant level considered: outcomes, outputs, activities).

### 2.2. Results and activities

#### A. RESULTS

*The narrative report should be based on the monitoring and evaluation system set up using as a basis the Logical framework matrix. As such, narrative reports must inform all the indicators defined in the logical framework. Monitoring and/or evaluation reports relating to the performance of the Action shall be used and mentioned in the narrative report. All the monitoring and/or evaluation reports shall be submitted to the Commission with the Final narrative report.*

What is your assessment of the results of the action so far? Include observations on the performance and the achievement of outputs, outcomes and impact and whether the action has had any unforeseen positive or negative results.

Explain how the Action has mainstreamed cross-cutting issues such as promotion of human rights,<sup>3</sup> gender equality,<sup>4</sup> democracy, good governance, children's rights and indigenous peoples, youth, environmental sustainability<sup>5</sup> and combating HIV/AIDS (if there is a strong prevalence in the target country/region).

Referring to the final updated logframe matrix (see point 2.3. below) please comment the level of achievement of all the results on the basis of the corresponding current value of the indicators and all the related activities implemented during the reporting period.

- the level of achievement on the basis of the corresponding baseline, target and current value of the indicators, making reference to the assumptions and risks defined in the Logical framework

<sup>2</sup> The relevant terminology (i.e. outputs, outcome, indicators, etc.) is defined in the logical framework matrix template attached to the guidelines for applicants (Annex 6.3d).

<sup>3</sup> Including those of people with disabilities. For more information, see 'Guidance note on disability and development' at [https://ec.europa.eu/europlaid/disability-inclusive-development-cooperation-guidance-note-eu-staff\\_en](https://ec.europa.eu/europlaid/disability-inclusive-development-cooperation-guidance-note-eu-staff_en)

<sup>4</sup> See Guidance on Gender equality at [https://ec.europa.eu/europlaid/nolikit-mainstreaming-gender-equality-ec-development-cooperation\\_en](https://ec.europa.eu/europlaid/nolikit-mainstreaming-gender-equality-ec-development-cooperation_en)

<sup>5</sup> See Guideline for environmental integration at [https://ec.europa.eu/europlaid/sectors-economic-growth-environment-and-green-economy/climate-change-and-environment\\_en](https://ec.europa.eu/europlaid/sectors-economic-growth-environment-and-green-economy/climate-change-and-environment_en)



- the activities covered and implemented. Activities should be linked to corresponding output(s) through clear numbering.

(...)

**Outcome – “<Title of the Outcome>”**

(...)

Comment on final status of indicators associated to Oc and explain any changes, especially any underperformance; refer to the indicators and assumptions in the Logframe.

**(Possibly) intermediary Outcome 1 (fOc1) – “<Title of intermediary Outcome 1>”**

(...)

**Output 1.1. (Op 1.1.) – “Title of Output 1.1.”**

(...)

Following the above assessment of results, please elaborate on all the topics/activities covered.

**B. ACTIVITIES**

**Activity 1.1.1.**

Please explain any problems (e.g. delay, cancellation, postponement of activities) which have arisen and how they have been addressed (if applicable)

Please list any risks that might have jeopardised the realisation of some activities and explain how they have been tackled.

**Activity 1.1.2.**

(...)

**2.3.** What has your organisation or any actor involved in the Action learned from the Action and how has this learning (including evidence from monitoring and evaluations) –been utilised and disseminated? What has and has not worked?

Describe if the action will continue after the support from the European Union has ended. Are there any follow up activities envisaged? What will ensure the sustainability of the action?

**2.4.** The Logical framework (logframe) matrix should evolve during the Action project (i.e. the project's lifetime: new lines can be added for listing new activities as well as new columns for intermediary targets (milestones) when it is relevant and values will be regularly updated in the column foreseen for reporting purpose (see “Current value”). The term “results” refers to the outputs, outcome(s) and impact of the Action.

The logframe can be revised as necessary (in line with the provisions defined in Article 9 4 of the General Conditions).

Result chain	Indicator	Baseline (value & reference year)	Target (value & reference year)	Current value* (reference year) (* to be included in interim and final reports)	Sources and means of verification	Assumptions
<b>Impact (Overall objective)</b>	Quantitative and/or qualitative variable that provides a simple and reliable mean to measure the achievement of the corresponding result. To be presented, when relevant, disaggregated by sex, age, urban/rural, disability, etc.	The value of the indicator(s) prior to the intervention against which progress can be assessed or compared (ideally, to be drawn from the partner's strategy)	The intended final value of the indicator(s). (Ideally, to be drawn from the partner's strategy)	The latest available value of the indicator(s) at the time of reporting (* to be updated in interim and final reports)	Ideally to be drawn from the partner's strategy.	Not applicable
<b>Outcome (s) (Specific objective(s))</b>	(see definition above)	The value of the indicator(s) prior to the intervention against which progress can be assessed or compared.	The intended final value of the indicator(s).	(same as above)	Sources of information and methods used to collect and report (including who and when/how frequently).	Factors outside project management's control that may influence on the impact-outcome(s) linkage.



Result chain	Indicator	Baseline (reference year)	Target (reference year)	Current status (reference year) (to be included in indicator and final reports)	Source and origin of the indicator	Assumptions
<b>Outputs</b> The direct/tangible products (infrastructure, goods and services) delivered/generated by the intervention (*Outputs should in principle be linked to corresponding outcomes through clear numbering)	(same as above)	(same as above)	(same as above)	(same as above)	(same as above)	Factors outside project management's control that may influence on the outcome(s) outputs linkage.

2.5. Activity matrix

What are the key activities to be carried out to produce the intended outputs? (*activities should in principle be linked to corresponding output(s) through clear numbering)	Means What are the political, technical, financial, human and material resources required to implement these activities, e.g. staff, equipment, supplies, operational facilities, etc.  Costs What are the action costs? How are they classified? (Breakdown in the Budget for the Action)	Assumptions Factors outside project management's control that may impact on the activities-outputs linkage.

2.6. Explain how the action has mainstreamed cross-cutting issues such as promotion of human rights,<sup>6</sup> gender equality,<sup>7</sup> democracy, good governance, children's rights and indigenous peoples, environmental sustainability<sup>8</sup> and combating HIV/AIDS (if there is a strong prevalence in the target country/region)<sup>9</sup>.

2.7. How and by whom have the activities been monitored/evaluated? Please summarise the results of the feedback received from the beneficiaries and others.

2.8. What has your organisation or any actor involved in the action learned from the action and how has this learning been utilised and disseminated?

<sup>6</sup> Including those of people with disabilities. For more information, see 'Guidance note on disability and development' at <https://ec.europa.eu/europeaid/disability-inclusive-development-cooperation-guidance-note-en.pdf>

<sup>7</sup> [https://ec.europa.eu/europeaid/toolkit-admin-streamline-gender-equality-ss-development-cooperation\\_en](https://ec.europa.eu/europeaid/toolkit-admin-streamline-gender-equality-ss-development-cooperation_en)  
<sup>8</sup> Guidelines for environmental integration are available at [https://ec.europa.eu/europeaid/sectors/economic-growth/environment-and-green-economy/climate-change-and-environment\\_en](https://ec.europa.eu/europeaid/sectors/economic-growth/environment-and-green-economy/climate-change-and-environment_en)

<sup>9</sup> Please refer to EC Guidelines on gender equality, disabilities, etc.

2.9. Please list all materials (and number of copies) produced during the action on whatever format (please enclose a copy of each item, except if you have already done so in the past).

Please state how the items produced are being distributed and to whom.

2.10. Please list all contracts (works, supplies, services) above EUR 60000 awarded for the implementation of the action for the whole implementation period since the last interim report if any or during the reporting period, giving for each contract the amount, the name of the contractor and a brief description on how the contractor was selected, including compliance with EU restrictive measures.

3. Beneficiaries/affiliated entities, trainees and relations with Government/other cooperation

3.1. How do you assess the relationship between the beneficiaries/affiliated entities of this grant contract (i.e. those having signed the mandate for the coordinator or an affiliated entity statement)? Please provide specific information for each beneficiary/affiliated entity.

3.2. Is the above agreement between the signatories to the grant contract to continue? If so, how? If not, why?

3.3. How would you assess the relationship between your organisation and State authorities in the action countries? How has this relationship affected the action?

3.4. Where applicable, describe your relationship with any other organisations involved in implementing the action.

- Associate(s) (if any)
- Contractor(s) (if any)
- Final beneficiaries and target groups
- Other third parties involved (including other donors, other government agencies or local government units, NGOs, etc.)

3.5. Where applicable, outline any links and synergies you have developed with other actions.

3.6. If your organisation has received previous EU grants in view of strengthening the same target group, in how far has this action been able to build upon/complement the previous one(s)? (List all previous relevant EU grants)

3.7. How do you evaluate cooperation with the services of the contracting authority?

3.8. Where applicable, include a traineeship report on each traineeship which ended in the reporting period to be prepared by the trainee including the result of the traineeship and assessment of the qualifications obtained by the trainee with a view to his/her future employment.

**4. Visibility**

How is the visibility of the EU contribution being ensured in the action?

The European Commission may wish to publicise the results of actions. Do you have any objection to this report being published on the EuropeAid website? If so, please state your objections here.

**5. Location of records, accounting and supporting documents**

Please indicate in a table the location of records, accounting and supporting documents for each beneficiary and affiliated entity entitled to incur costs.

The European Commission may wish to publicise the results of actions. Do you have any objection to this report being published on the website of DG International Cooperation and Development ? If so, please state your objections here.

Name of the contact person for the action: .....

Signature: ..... Location: .....

Date report due: ..... Date report sent: .....

