



GUIDE FOR APPLICANTS



ASYLUM, MIGRATION AND INTEGRATION FUND (AMIF)

INTERNAL SECURITY FUND (ISF)

EMERGENCY ASSISTANCE

DISCLAIMER

The purpose of this Guide is to assist organisations to submit a grant application to participate in actions and help them to understand administrative and financial rules governing EU grants provided under the AMIF/ISF financial instrument. This Guide should also provide operational, administrative and financial management guidelines to organisations whose projects have been awarded a grant.

Applicant and Co-Applicant organisations are therefore requested to read this Guide carefully before they start preparing the Grant Application Package.

Neither the European Commission nor any person acting on its behalf can be held responsible for the use made of these guidelines.

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1. Introduction

1.1. Background

Legal Base

- Regulation (EU) No 516/2014¹ establishing the Asylum, Migration and Integration Fund to provide financial support to actions in the area of asylum, migration and integration (hereinafter referred to as "**AMIF legal base**")
- Regulation (EU) No 513/2014² establishing, as part of the Internal Security Fund, the Instrument for financial support for police cooperation, preventing and combating crime, and crisis (hereinafter referred to as "**ISF Police legal base**");
- Regulation (EU) No 515/2014³ establishing, as part of the Internal Security Fund, the Instrument for financial support for external borders and visa (hereinafter referred to as "**ISF Borders and Visa legal base**");
- Regulation (EU) No 514/2014⁴ laying down general provisions on the Asylum, Migration and Integration Fund and on the instrument for financial support for police cooperation, preventing and combating crime, and crisis management (hereinafter referred to as "**Horizontal Regulation**")

1.2. Who manages the Emergency Assistance grant scheme (EMAS) under the AMIF/ISF?

The Emergency Assistance grant scheme (EMAS) under the AMIF/ISF is directly implemented by the European Commission, Directorate-General for Migration and Home Affairs (hereinafter referred to as DG HOME) based in Brussels – Belgium.

The team managing the EMAS can be directly contacted via their **functional mailbox**: HOME-EMERGENCY@ec.europa.eu.

1.3. Glossary - definition of frequently used terms and abbreviations

Applicant: the organisation which submits the proposal. The Applicant may submit an application on its own, or in partnership with other organisations, referred to as Co-applicant(s).

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

Co-applicant: The organisation which, in cooperation with the Applicant, participates in designing the project activities and participates in the partnership which submits the application. The Co-applicant aims to receive Union financing for the costs it incurs during the implementation of the project.

Beneficiary/Co-beneficiary(ies): organisation(s) that receives EU funding either directly or indirectly, via the Coordinator, following successful application in one of the EU's funding programmes and signature of the related grant agreement (during the application process)

¹ OJ L 150, 20.05.2014, p. 168.

² OJ L 150, 20.05.2014, p. 93.

³ OJ L 150, 20.05.2014, p. 143.

⁴ OJ L 150, 20.05.2014, p. 114.

reference is made to Applicant and Co-applicant(s)".

Authorised signatory: the authorised signatory is the person allowed to enter into legally binding commitment on behalf of an organisation.

Bank Account File (BAF): is a descriptive file containing bank details for all companies, organisations and individuals with which the Commission has financial dealings. Use of the BAF is mandatory for the purposes of making automated payments. In order to create a BAF, the Coordinator has to submit a duly completed and signed Financial Identification Form when requested by the Commission. More information on BAF is available on the website of Directorate-General for Budget:

http://ec.europa.eu/budget/contracts_grants/info_contracts/financial_id/financial_id_en.cfm

Co-financing third parties: any donor organisation financing the action and not in receipt of the EU contribution. Co-financing third parties are not required to be directly involved in the technical implementation of the action; their contribution is solely financial.

DG HOME: the abbreviation used to identify the Directorate-General for Migration and Home Affairs of the European Commission.

Financial Regulation (FR): Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union, amended by Regulation (EU, Euratom) No 547/2014 and Regulation (EU, Euratom) No 2015/1929.

Rules of Application (RAP): Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union, amended by Delegated Regulation (EU) No 2015/2462.

International Organisation (IO): An international organisation can only be considered as such under the Financial Regulation if the following criteria are met:

- > it is international;
- > it is a public sector organisation;
- > it is set up by intergovernmental agreements.

The specialised agencies set up by these organisations will also be considered international organisations. The following entities are assimilated to international organisations:

- > the International Committee of the Red Cross;
- > the International Federation of National Red Cross and Red Crescent Societies;
- > the European Investment Bank and European Investment Fund.

Legal Entity File (LEF): records all third parties with which the European Commission conducts revenue and expenditure transactions. No transaction may be made for the purposes of implementing the EU budget unless it involves a legal entity that has been validated beforehand. It follows that, before a bank account can be recorded in the BAF, a legal entity must be recorded in the LEF: the bank account will be linked to that legal entity. In order to create a LEF the legal entity should provide a duly completed and signed Legal Entities Form together with the documents listed on the form itself. The mandatory template of this form and further information are available on the website of Directorate-General Budget:

http://ec.europa.eu/budget/contracts_grants/info_contracts/legal_entities/legal_entities_en.cfm#en

Legal Address of an organisation is the address of the head office. The head office is the seat of the organisation indicated in its official documents.

Project/Action: At the stage of the application the terms "Project" or "Action" refer to the proposed action including the sub-actions described in the Grant Application Package. If the

proposal gets selected and is awarded EU financial support in the form of an action grant the terms refer to the action described in the Annex I and Annex III of the Grant Agreement.

Public body: for the purposes of this Guide public body means any legal entity established as such by national law. ‘Established as public body by national law’ means that the entity is (1) incorporated as a public body in the formal act of creation or recognised as public body by the national law and (2) governed by public law. However, public bodies may act and be subject to private law for some or most of their activities. A legal entity established under private law with a public service mission is not considered as a public body. Non-profit public body means any legal entity which cumulatively meets the conditions of being a ‘public body’ and of being a ‘non-profit organisation (see definition under Non-profit organisation).

Non-profit organisation means a legal entity which by its legal form is non-profit-making and/or which has a legal or statutory obligation not to distribute profits to its shareholders or individual members. The absence of a lucrative aim does not necessarily imply the absence of profit. The decisions of the managing board, associates, stakeholders, members or representatives of an organisation not to distribute profits to its shareholders or individual members are not considered as sufficient elements to prove the non-profit nature of an entity.

1.4. How to prepare and submit an application for AMIF/ISF Emergency Assistance?

Submission mode

The AMIF/ISF Emergency Assistance Grant Application Packages must be submitted directly to the European Commission **on paper and in electronic (word + excel) format.**

Address for sending the original paper version of the Grant Application Package

European Commission
Directorate-General for Migration and Home Affairs Directorate E – Migration and Security Funds; Financial Resources and Monitoring
Unit E.1 – Union Actions
Office LX46 05/115
B-1049 Brussels

Address for sending the Grant Application Package electronically

HOME-EMERGENCY@ec.europa.eu

Deadline for submission

Requests for AMIF/ISF Emergency Assistance can be submitted anytime during the lifetime of the AMIF/ISF 2014-2020. However, the availability of funds is subject to the provisions of the AMIF/ISF Annual Work Programmes for Union Actions and Emergency Assistance and the actual availability of budgetary appropriations.

Language requirements

In principle, the Grant Application Form and all annexes may be submitted using any of the official EU languages⁵. However, for reasons of efficiency, the Commission would strongly encourage the Applicants to submit the Grant Application Form and the other compulsory templates in English. Supporting documents (if necessary) are accepted in all the official EU languages. Applicants may submit a translation of these documents but it is not mandatory.

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

⁵ http://ec.europa.eu/languages/languages-of-europe/eu-languages_en.htm

2. The Grant Application Package

2.1. Grant Application Form - Annex I

The reference number of the application is provided by the DG HOME services upon receipt of the official Grant Application Package. This reference number will be used during the entire lifecycle of the project from the application phase through implementation in case the project is retained for support.

The Grant Application Form is structured in seven sections.

2.1.1. Section 1. Information concerning the Applicant/Coordinator organisation

This information will be used when verifying the eligibility of the Applicant/Coordinator and concluding the Grant Agreement if the proposal is retained.

1.1 Identity of the Applicant/Coordinator organisation

Data entered in this field should refer to the Applicant/Coordinator as an organisation and not to the Authorised signatory or the Contact person. Only the names of organisations with legal personality can be indicated here. It is therefore very important to provide the official legal name of the Applicant/Coordinator. This shall be the same name as in the official document describing the legal status of the organisation. For example, an initiative or a network, which is run by the Applicant/Coordinator but has no legal personality, is not acceptable.

1.2 Authorised signatory legally representing the Applicant/Coordinator organisation

This person should be authorised to enter into financially and legally binding commitments on behalf of the Applicant/Coordinator organisation. Please note that the Commission may request a copy of the authorising decision. If the proposal is awarded a grant, the Commission services will automatically prepare the Grant Agreement for the signature of the person named under this section, unless otherwise notified.

1.3 Contact person responsible for the application

All communication related to the application, even if addressed to the Authorised signatory legally representing the organisation, will be sent to the Contact person using the contact address (address for correspondence) indicated under section 1.3. For electronic communication, the Commission will use the e-mail address indicated under section 1.3.4. When preparing the Grant Agreement, the Commission services will automatically indicate these contact details in the Grant Agreement, unless otherwise notified.

The Commission shall contact the Applicant/Coordinator should a need for clarification or information arise during the evaluation of the project. Such contact will be initiated per e-mail via the Contact person's e-mail address indicated in this section of the Grant Application Form. Therefore, please make sure that the e-mail address of the Contact person is correct and checked regularly.

2.1.2. Section 2. Summary of the action

The purpose of this section is to provide the main elements of identification of the Action, such as title, duration/start-end dates, budget and a summary of the action. This section should give readers a clear idea of what the action is about.

The summary may be used by the Commission for publication/dissemination purposes. Therefore, do not include any confidential information, use plain typed text, avoiding formulae and other special characters.

Please follow the instructions indicated in the Grant Application Form.

2.1.3. Section 3. Context of the action

This section presents the context in which the action should take place, including the description of the emergency situation requiring financial assistance, the need assessment and the availability of other sources of funding, and explain how complementarity and synergies with other actions will be ensured and potential double funding and overlapping avoided.

3.1 Definition of the emergency situation

The Applicant shall tick the appropriate box applicable to their situation. The choices are based on the definitions as per AMIF and ISF legal basis (see chapter 1.1. Background).

3.2 Description of the emergency situation requiring financial assistance

In this part, the Applicant shall provide a substantiated description of the emergency situation to explain the choice made in the previous point. The description of the emergency situation should include the overall description of the situation in the Member State, but also be specific enough to be linked to the action proposed.

The Applicant should include detailed and independent data, cross-referenced to public sources where appropriate, about the circumstances leading to the emergency situation. Inclusion of the following data is strongly recommended (if relevant). The following list is indicative and not exhaustive, other indicators should be added by the Applicant as appropriate.

For AMIF

- number of asylum seekers / irregular migrants concerned in absolute terms and per capita (per million inhabitants);
- number of asylum seekers / irregular migrants concerned in comparison to the regular/usual influx (%) in past 1-2 years;
- persistence of the flow (e.g. high influx for several years vs sudden peak);
- foreseeability of the influx: early warning mechanism and information from national sources, as well as relevant Agencies and the kind of actions that were undertaken to avert and/or minimize the consequences of the influx;
- other criteria, e.g. preparedness of the system to deal with increased inflow: structural shortcomings or failure of the system to deal with 'regular' flows, etc.

For ISF-Borders and Visa

- number of illegal border crossings in absolute terms;
- number of illegal border crossings in comparison to the regular/usual data (%) in the past 2 years;
- number of illegal border crossings in relation to the size of the country;
- persistence of the flow (e.g. high influx for several years vs sudden peak);
- other criteria (e.g. capacity of the border management system to deal with increased inflow etc).

For ISF-Police

- threat level in the Member State;
- new types of technology and/or devices used for terrorist attack;
- new types of cyber-attacks;
- other criteria (e.g. recent "transferrable" events in other Member States etc).

3.3 Needs Assessment

In this part, the Applicant should identify the needs and the gaps to be filled. The needs assessment is a vital component of the programme-planning process, it gives the necessary

evidence-base to design and implement responses. The needs assessment should gather information on the existing capacities and identify gaps that exist between the present and desired situation and that need to be addressed.

The Applicant should state, if applicable, the results of the needs assessment and how the needs assessment was conducted. It should list any baseline data and, when available, indicate references to existing assessments (e.g. National/country assessment made in cooperation with the European Commission, assessment conducted by other actors such as UN agencies, NGOs, etc).

3.4 Other sources of funding and complementarity with other actions

In this part, the Applicant shall highlight other potential sources of funding that it may obtain to carry out the proposed action. It should also list all similar actions that have already received funding in the previous two years, and explain how the current application is complementary to the actions already carried out, either by EU funding or other funding sources.

Notably, the Applicant shall list all similar actions funded from:

- other Emergency Assistance projects
- AMIF/ISF National Programme
- other EU funding sources (e.g. regional funds, Emergency Support Instrument etc).

2.1.4. Section 4. Description of the Action

4.1 General objective (expected impact) and response to emergency situation

This part presents the general objective and synthesized description of the action which is further and in more detail outlined in section 4.3 under each sub-action. Notably, this section should describe the expected impact of the action and outline how the proposed action would provide an immediate, timely and adequate response to the emergency situation.

Additional guidance on how to design an action and use indicators can be found in Box 1, after part 4.3, of this guide.

4.2 Specific objectives of the action

This part defines the specific objectives (expected outcomes) of the action and explains how the outcomes are expected to contribute to the general objective. The outcomes should address the core problems or some of them as identified in the needs assessment and should be defined in terms of direct benefits for the target groups.

For each specific objective, the Applicant should define appropriate indicators for measuring progresses of achievements.

Additional guidance on how to design an action and use indicators can be found in Box 1, after part 4.3, of this guide.

4.3 Content and description of the individual sub-actions

This part describes in detail the activities which the Applicant and Co-applicant(s) will undertake.

Activities should be grouped together under individual SUB-ACTIONS (i.e.: sets of activities leading to a specific outcome that the action wishes to produce). Each sub-action must contain activities grouped together in a logical, consistent and structured way. The activities should be grouped according to the Applicant's own approach. The Applicant should always keep in mind that the primary objective of the sub-actions concept is to allow evaluators to clearly see what results will be produced and how the Applicant will organise this work.

Any action shall normally have a minimum of two sub-actions:

- sub-action 1 with the management and coordination activities, and

- sub-action 2 with activities and outputs related to the general or specific objective and outcomes of the action. These sub-actions can be multiplied as many times as necessary.

For each activity, the Applicant should indicate whether the activity is carried out by the Applicant or Co-applicant, or sub-contracted to a third party. In case of sub-contracting, the Applicant should briefly justify the reasons in the description of the activity.

A "subcontract" is a procurement contract which covers the implementation by a third party of tasks or specific parts of the action. Subcontracting implies the externalisation of one or more project activities. Subcontracting does not refer to "implementation contracts", i.e. the procurement of ordinary goods or services needed to carry out the projects (e.g. printing, interpretation, etc.), which do not imply any externalisation of activities included in the action described in the proposal. More information on the eligibility of subcontracting costs can be found in paragraph 2.1.6 of this guide.

Applicant or Co-applicant can also opt to provide financial support to third parties under the conditions defined in the Financial Regulation and the Rules for Application. The maximum amount of financial support is 60 000 EUR per third party, but can be exceeded if the financial support is the primary aim of the action. All activities involving financial support to third parties should be clearly identified in the application form.

Please follow the instructions indicated in the Grant Application Form.

Additional guidance on how to design an action and use indicators is provided below.

Box.1 Short guidance on how to design an action and use indicators

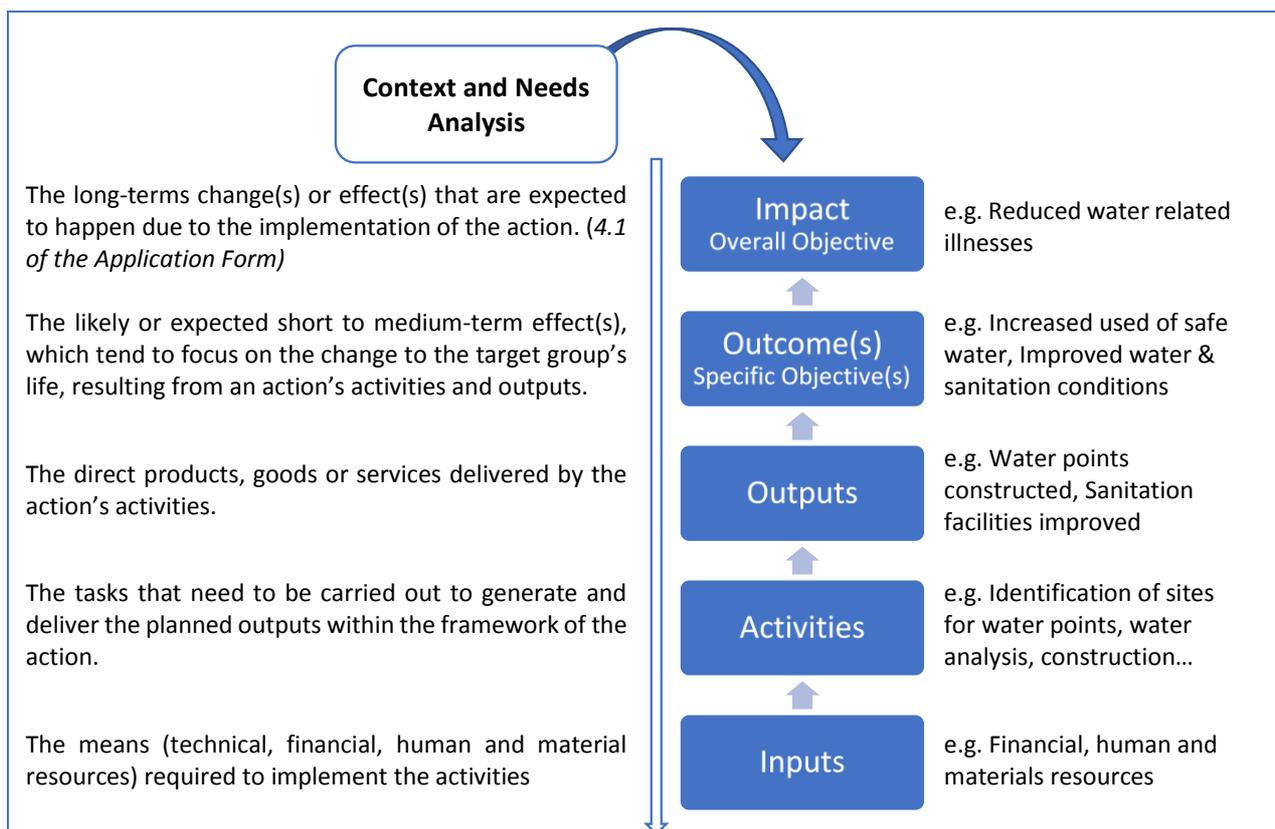
The description of the action should be developed keeping in mind the "Results chain" of an action.

The results chain can be defined as a simple diagram that shows how an action will trigger different levels of change (hierarchy of effects) from input, activities and outputs to outcomes and impact.

Several internationally recognised representations of the results chain exist; the below can be used by the Applicant as reference.

Figure 1: Results chain of an action with example⁶

⁶ DG HOME, adapted from various sources (DG ECHO, DG DEVCO, DG NEAR)



➤ **Indicators**

An indicator can be defined as a quantitative or qualitative factor or variable that provides a simple and reliable means to measure achievement, to reflect the changes connected to an intervention, or to help assess the performance of an actor. Indicators report on implementation, observe progress, and measure actual results compared with expected results.

An indicator normally comprises:

- a **title/definition**: the name of the indicator, the description of the unit of measure (absolute figures, proportions, percentages - for all percentages, numerator and denominator should be clearly defined), what is observed and how the value of the indicator is calculated
- a **baseline**: the reference value at the start of the action (or the latest available) against which progress will be assessed. Ideally, baseline data should be available before the Action starts as part of the needs assessment or of other source of data (national statistics, ...)
- a final **target**, which signals how much change is expected and in what direction
- the reference period to which the baseline and final target values refer
- a **source** of verification and **method** of data collection
- indication of the **frequency** by which the indicator is or needs to be updated
- and the **beneficiaries' responsibilities** for collecting the data and building the indicator.

SMART Principles for indicator's definition

Principle	Definition
Specific	Target a specific area for improvement
Measurable	Quantify or at least suggest an indicator of progress.
Achievable	Make sure that it can be reached
Realistic	State what results can realistically be achieved, given available resources
Time-bound	Specify when the result(s) can be achieved.

Other Principles for indicator's definition

Principle	Definition
Relevant	Closely linked to the objectives to be reached. They should not be overambitious and should measure the right thing
Credible	Unambiguous and easy to interpret (also for non-experts).
Easy	To monitor (e.g. data collection should be possible at low cost).

Quantitative vs Qualitative indicators

Quantitative indicators refer to dimensions of a phenomenon, which can be easily counted. They are expressed in numerical form—absolute numbers, percentages, rate or ratio.

Qualitative indicators reflect people's judgements, opinions, perceptions and attitudes towards a given situation or subject. They can include changes in sensitivity, satisfaction, influence, awareness, understanding, attitudes, quality, perception, dialogue or sense of well-being. They can be expressed in various forms: yes/no, compliance with, quality of, extent of, level of. They can also be expressed in numerical form, scores, or rankings.

Each indicator, qualitative as well as quantitative, must correspond to an existing source, be it a statistical source or an administrative one, such as:

- international statistics;
- national statistics: nation-wide and sub-national level
- national registers/administrative sources at national and local level;
- data collected as an integral part of intervention implementation;
- ad hoc surveys
- other data.

Output vs Outcome indicators

Output indicators measure a finite achievement during the implementation of the action, such as activities, services, events, products, or participation. Output indicators are directly connected with the implementation of the action.

Some *examples* of outputs' indicators:

- number of people trained (e.g. in asylum related topics, in aspects related to border management)
- number of border control (checks and surveillance) infrastructure and means developed or upgraded
- percentage of persons in need of legal assistance receiving legal assistance/advice
- percentage of registered unaccompanied/separated children in appropriate interim care
- capacity (i.e. number of places) of new reception accommodation infrastructure set up
- number of target group persons assisted through the provision of health and psychological care
- number of functional health centres/X thousand population
- number of people having access to sufficient and safe water for domestic use
- number of people having access to basic, safe and dignified shelters solutions
- number of people receiving NFIs
- number of children that access safe, quality learning opportunities (formal education)
- percentage and/or number of temporary learning spaces constructed
- number of NGOs, CBOs, or municipalities supported
- number of premises built or equipped or maintained
- number of supplies delivered and installed, events having taken place, laws and regulations drafted.

Outcome indicators measure short to medium-term change or benefits (to the target groups) resulting from program activities and outputs.

Finding suitable outcome indicators and setting their targets is challenging, since their identification requires reflecting on the strategy set out, the target population, the scope of the intervention, the causal links between inputs (and therefore activities), outputs, and outcomes, the availability of baseline value, the realism of targets set out in terms of value and time.

Some *examples* of outcome indicators:

- percent of targeted children reporting an improvement in their sense of safety and well-being
- percentage of target population living in safe and dignified shelters in secure settlements
- percentage of households supported by livelihoods intervention who experience an increase or diversification of income
- percentage of children registered for tracing that have been reunified and stayed with their family for more than six months (Numerator: # of children registered for tracing that has been reunified and stayed with their family for more than six months Denominator: # of children registered for family tracing)
- number (and percentage) of new children enrolled in primary schools supported
- number and percentage of new users accessing services at the health centre
- average number of people/women/children <5 attending health facilities per month
- percentage target children and community who know where and how to formally report a protection violation
- percentage of beneficiary households satisfied with the shelter assistance they receive (Numerator: number of beneficiary households satisfied with the shelter assistance they receive - Denominator: Total number of households receiving shelter assistance)
- number and percentage children and parents who demonstrate increased knowledge of safe migration and precautionary actions for migration
- number and percentage of children and adults who demonstrate increased awareness of the services available for those at risk of trafficking
- number and percentage of children, adults and employers who demonstrate increased knowledge and changed attitudes towards under-age or hazardous child labour
- number child protection cases formally reported to police
- number of people arrested and convicted for trafficking charges in supported areas
- percentage criminal cases brought against traffickers in supported areas which result in conviction.

Tips for indicators' selection

- Build on existing systems and capacity - align and harmonise. The 'best' indicators are generally those that are already being used by partners and/or are available through existing sources. This supports ownership, alignment with local systems, donor harmonisation and reduces cost. Projects should generally not set up duplicate or parallel information collection systems, or invent new indicators. Rather they should work with, and as appropriate strengthen/improve, established systems.
- Keep it simple and have realistic expectations. More information is not better information. Avoid too many indicators and focus on those most robust and useful to managers. Some projects cannot be expected to demonstrate high level results, because the project is just too small, short or just a minor contributor to a wider initiative. Be realistic about when results can, and cannot, be reasonably demonstrated.
- Focus on the action's outcome(s) and outputs. Priority should be given to specifying clear indicators at the level of the action's outcome(s) and outputs resulting from the implementation the activities. The project's overall objective (expected impact) is often beyond the direct influence of the project.
- Identify indicators and the source of information at the same time. When identifying appropriate indicators, it is essential to consider the source of information and collection method(s) at the same time. This helps to test the feasibility and practicality of the indicator. Is the information collectable, and at reasonable cost? In considering the 'means of verification', it is important to think about the method of data collection (e.g. administrative records, quantitative surveys, qualitative enquiry, national statistics, etc), who will do it, and when/how often.
- Involve responsible managers and stakeholders. Those responsible for collecting and using the information must play the key role in selecting appropriate indicators. Indicators dreamt up and imposed by external agents are rarely of much use.
- Involve beneficiaries. If the project is designed to deliver specified benefits to identified beneficiaries, then it is important that their information needs, and their views on the project's achievements, are included in the design and implementation of the monitoring system (e.g. a strategy for communication with beneficiaries).

- Look for a balance of quantitative and qualitative information. Whether quantitative or qualitative indicators are appropriate (and feasible to collect) will depend on the nature of the project, as well as other contextual factors. A mix of quantitative and qualitative indicators, which complement each other, is often most useful.

Every project or programme is different. Therefore, there is no universal framework of indicators. The same indicator may measure different phenomena at different levels and in different circumstances. Indicators should always be developed based on the availability of data and considering their relevance to the results.

The number of indicators should be kept reasonable and manageable, especially as it is expected that Applicant/Co-applicant(s) provide reliable data on each identified indicator in their reporting.

More specifically, in section 4.2 and 4.3 the Applicant should describe the outcome(s) and, for each sub-action, the activities with their related outputs and deliverables⁷. Inputs are normally incorporated in the description of the activities and detailed in the budget of the action.

It needs to be noted that the notion of impact is usually not directly relevant for emergency assistance, as the actions are intended to be mostly short-term and address a specific, immediate emergency situation. However, the Applicant is invited to describe the expected impact, if any, in section 4.1.

4.4 - 4.7

In these parts (4.4. to 4.7) of the application form the Applicant should explain the overall project management concept, including coordination mechanism with the national authorities and other actors, describe any possible risks, uncertainties, difficulties related to the implementation of the action and the respective mitigating measures. The Applicant should also describe its monitoring, visibility, communication and information strategy for the action.

Please follow the instructions indicated in the Grant Application Form.

2.1.5. Section 5. Information Concerning Other Organisations Participating in The Implementation of The Action as Co-Applicants

This part provides information about the Co-applicant(s) involved in the project.

Please note that the Applicant should provide, together with the submission of the formal application, duly completed, signed and dated Partnership Declaration Forms (Annex II) for each Co-applicant.

The list of Co-applicant(s) should also be included in sheet 2.Partnership of the Budget Form. Please make sure that you list them in the same order.

▲ For British applicants: Please be aware that eligibility criteria must be complied with for the entire duration of the grant. If the United Kingdom withdraws from the EU during the grant period without concluding an agreement with the EU ensuring in particular that British applicants continue to be eligible, you will cease to receive EU funding (while continuing, where possible, to participate) or be required to leave the project on the basis of Article II.16 of the grant agreement.

2.1.6. Section 6. Other information

6.1 Information Concerning Subcontracting (If applicable)

This part should be filled only if subcontracting is envisaged for implementing the action and should briefly describe the procedures that will be followed for awarding the contract.

Subcontracting costs can be eligible at the following conditions:

⁷ Deliverables are outputs which can be delivered to the Commission printed on paper or in a digital format.

- they may only cover the implementation of a limited part of the action;
- recourse to subcontracting must be justified in section 4.3 of the Grant Application Form having regard to the nature of the action and what is necessary for its implementation;
- the tasks concerned must be set out in section 4.3 of the Grant Application Form;
- the estimated costs of subcontracting must be clearly identifiable and subcontracting clearly indicated in sheet 3. Forecast Budget Calculation of the Budget Form;
- any recourse to subcontracting while the action is under way, if not provided for in the initial grant application, shall be notified by the Beneficiary and is subject to prior written approval by the Commission.

In addition to the above, there shall be no statutory link between subcontractors and the Applicant, Co-applicant and their representatives, situation which could lead to potential conflicts of interest and circumvention of the principle of non-profit. It follows from the character of subcontracting that activities cannot be subcontracted to the Coordinator or to Co-beneficiaries.

The Coordinator may not subcontract the coordination, management and general administration of the project and the Co-beneficiaries may not subcontract all the activities for which they are responsible.

Subcontractors do not contribute financially to the project and therefore do not benefit from any intellectual property rights arising from the achievements of the project.

Subcontracts and implementation contracts must be awarded ensuring the best value for money or, if appropriate, the lowest price. In doing so, they must avoid any conflict of interests.

Beneficiaries that are 'contracting authorities' within the meaning of Directive 2004/18/EC⁸ or 'contracting entities' within the meaning of Directive 2004/17/EC⁹ must comply with the applicable national law on public procurement. The Commission reserves the right to ask for the documents proving that the relevant rules of public procurement were applied.

Subcontracting should be encoded under Heading E - Other direct costs and the subcontracted activities clearly identified in the application form.

The beneficiary can use this field also to specify the information concerning financial support to third parties, if relevant, notably the criteria for awarding financial support and the criteria for calculating the amount of the financial support.

6.2 Information Concerning Equipment (if applicable)

This section should be filled in only if the full purchase price of equipment is requested within the action. List of equipment for which full purchase cost is requested and justification should be provided. More information on equipment is available in section 2.4.3 of this guide.

6.3 Information Concerning VAT

This section consists in a declaration regarding the rules governing the eligibility of VAT. By signing the application, the Applicant declares that he is familiar with the below rules and that the budget of the action is drawn up accordingly.

Value Added Tax – VAT is ineligible when the activities to be supported through the grant fall

⁸ Directive 2004/18/EC of the European Parliament and of the Council of 31 March 2004 on the coordination of procedures for the award of public work contracts, public supply contracts and public service contracts (OJ L 134, 30.04.2004, p. 114).

⁹ Directive 2004/17/EC of the European Parliament and of the Council of 31 March 2004 coordinating the procurement procedures of entities operating in the water, energy, transport and postal services sectors (OJ L 134, 30.04.2004, p. 1).

within one of the following categories:

- activities for which VAT is deductible: taxed/exempt activities with right of deduction;
- activities engaged in by the Beneficiary, where it is a State, regional or local government; authority or another body governed by public law (i.e. public body), acting as a public authority in the exercise of sovereign powers or prerogatives exercised by Member States, under the special legal regime applicable to them in line with Art. 13.1 of the Council Directive 2006/112/EC.

NB! Since only the supply of goods and services against payment of a price is subject to VAT, the issue of whether VAT amount of the costs declared is eligible is only relevant for those cost categories which imply procurement by the beneficiary, i.e. costs of travel, of equipment, of consumables and supplies, of audit services, translation and evaluation services, subcontracts.

➤ Deductible VAT

Deductible VAT' means VAT that is recoverable under the national 'VAT system' (i.e. the system of collection and deduction under the national VAT legislation). Such VAT is not a genuine and definitive cost and, according to accounting standards, should not be recorded as such. It is not actually incurred by the beneficiary and therefore is never eligible. This applies to all types of beneficiaries.

➤ Activities engaged in as a public authority

Non-deductible VAT is always eligible as expenditure, save for those activities engaged in by a public body of a MS as a public authority.

VAT is not eligible if the activities covered by the grant are activities engaged in by bodies governed by public law of a Member State under the special legal regime applicable to them (e.g. a national act designates the Beneficiary), These activities result from the exercise of sovereign powers or prerogatives and may relate to the powers of police, customs, taxes, definition and enforcement of public policies, etc.

The concept does not include activities pursued by public bodies under the same legal conditions as those that apply to private economic operators, for which VAT will be eligible.

The following examples can serve as a reference when assessing the eligibility of VAT within the framework of the action, but they are not an exhaustive list.

Examples of activities for which VAT would likely be eligible:

- training activities of public authorities' officials and personnel (e.g. policemen), unless the national legislation designates a public body as the sole entity having such a competence;
- awareness-raising activities, consultation and networking of civil society organisations, dissemination and communication activities about public policies, etc.

Examples of activities for which VAT would likely not be eligible:

- development and operation of infrastructure and IT systems in the field of internal security and border surveillance by ministries of Member States or public agencies, protection of such critical infrastructure against attacks;
- organisation of a conference by national administrations or meeting of public policy-makers designated by Member States with the aim of drafting, harmonizing or reviewing legislations;
- law enforcement services of Member States setting up cooperation mechanisms with police offices in third countries/other law enforcement agencies and carrying out investigative actions;
- any other activity that, by law, is a prerogative of the Member State.

➤ Conclusion for preparation of the estimated budget and final cost claim

Applicant and Co-applicant(s) need to assess if VAT is an eligible cost in the light of the above instructions at application stage and sign a declaration in this regard included the application form.

If VAT is considered ineligible it should not be included in the relevant cost estimation, neither in the final cost claim.

It should be noted that the Commission may request to be provided with the extract of the national legislation or any other supporting documents showing that the corresponding activities including VAT are not to be considered as activities of public authorities.

2.1.7. Section 7. Declaration by the Applicant/Coordinator organisation

The Declaration by the Applicant/Coordinator is an integral part of the Grant Application Form. This declaration is a binding commitment on behalf of the Applicant/Coordinator organisation.

The completed Grant Application Form has to be printed, duly signed and dated by the Authorised signatory legally representing the Applicant/Coordinator organisation.

2.2. Declaration by Co-Applicant(s) - Annex II

The Declaration serves as a proof of commitment of the Co-applicant(s) to the implementation of the action. The Declaration is a binding commitment on behalf of the organisation. Therefore, the representatives of the organisations should make sure that they have read the terms and conditions governing the grant and that they have consulted and agreed with the Applicant/Coordinator concerning every aspect of their contribution – including the financial contribution (if applicable) – to the action.

Each Co-applicant mentioned in the Application Package must fill in a separate Declaration Form (Annex II). The Coordinator does not have to fill in this separate Declaration Form.

Co-applicant Declaration(s) must be submitted using the templates provided by the Commission. The templates are a Microsoft Word documents. The templates are not write-protected; however, the text of the Declaration should not be altered. Only declarations submitted using these templates will be accepted.

Once completed, a printed original has to be signed by the authorised legal representative of the Co-applicant and sent to the Coordinator. The Co-applicant(s) should not send the form to the Commission directly.

The complete (including all pages), duly filled and signed Partner Declaration Forms must be then attached to the Grant Application Form by the Coordinator.

!Note_i - Only the complete (including all the pages) duly signed version will be accepted.

2.3. Budget Form – Annex III

The Budget Form is a compulsory annex that has to be submitted as part of the Grant Application Package using the mandatory template provided by DG HOME. The Budget Form is an Excel Workbook document that must be used through the entire life cycle of a project (application, evaluation, selection for funding, implementation, final reporting). The Budget Form consists of six main worksheets and of one sheet with notes:

1.ID form	2.Partnership	3.Forecast Budget Calculation	4.Budget & Execution summary	5.Detailed Budget Execution	6.Cost Claim
1.ID Form	2.Partnership	3.Forecast Budget Calculation	To be filled in the APPLICATION STAGE		TO BE PRINTED and ATTACHED to the Grant Application Form

4.Budget & Execution Summary	Filled Automatically	
5.Detailed Budget Execution	To be used for the FINAL REPORTING phase	
6.Cost Claim		
!TO READ!	Provides some notes on the functionality and structure of the Budget Form	

To submit the Grant Application, you will need to fill out Sheets 1, 2 and 3 (green sheets) – Sheet 4 (orange sheet) is filled automatically - print and attach them to the Grant Application Form in their original format. **The Budget Form** will be considered as integral part of the application for Emergency Assistance therefore **does not have to be signed separately when you submit the Grant Application Package on paper.**

Please do not change the format of the Excel file and do not print and scan this document for the purpose of **submitting it electronically.**

The Budget Form should be sent as an Excel File when sending the electronic version of the Grant Application Package.

2.3.1. Sheet 1.ID form (Identification Form)

This Sheet serves to summarise the basic information on the Applicant/Coordinator's identity and the action. You are invited to introduce the requested information in the white cells. The yellow cell (I27) is write-protected and will be automatically filled in using the data from Sheet 4 once all the required information has been introduced.

2.3.2. Sheet 2.Partnership"

The *legal name of the Beneficiary/Coordinator* (i.e. the Applicant/Coordinator organisation which will be coordinating the action) is automatically filled out on the basis of the information provided in the relevant cell of Sheet 1.ID form. Please indicate the country where the Applicant/Coordinator organisation is legally established.

The Co-applicants are referred to as Co-beneficiaries in this form. Please list the Co-applicants, and indicate the country where each Co-applicant is legally established.

2.3.3. Sheet 3.Forecast Budget Calculation

This sheet represents the detailed budget breakdown of the action. It should contain reference to the activities as taken from section 4.3 "*Content and description of the individual sub-actions*" of the Grant Application Form and it should include all specific costs that are necessary for the implementation of the action.

Expenditure items that are not eligible for co-funding shall not be included.

It should also include all sources of income, both the amounts contributed by the Applicant/Coordinator and Co-applicants and the funds contributed by any other third party (if applicable).

The Budget will be read together as an integral part of the Grant Application, so please ensure consistency between the forms.

The Budget shall be presented in EURO.

Please refer to Enclosure 1.*Example of budget items* for an example on how to fill sheet 3.Forecast Budget Calculation.

Each cost or income should be categorized in one of the following budget heading:

Costs	A	Staff
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Headings	B	Travel
	C	Equipment
	D	Consumables
	E	Other direct costs
	F	Indirect costs
Income Headings	I	Financial contributions specifically assigned by donors to the financing of the eligible costs & Income generated by the financed activities.
	K	Other income, including own contribution from the beneficiary/-ies & financial contributions not specifically assigned by donors to the financing of the eligible costs.

2.3.4. Sheet 4. Budget & Execution Summary

This Sheet is write-protected. The calculations in Sheet 4 are made automatically on the basis of the entries in Sheet 3. Forecast Budget Calculation and you cannot enter data directly. Therefore, it is very important to avoid errors when encoding the data. If you see the error message #VALUE! or #REF! in any of the cells of Sheet 4 please verify your entries on Sheet 3. Forecast Budget Calculation.

This is a multipurpose sheet. It is used at the application and project closure stage as well. In this overview, the amounts are automatically calculated and consolidated by Budget Heading/Item. It provides the amounts of the estimated, declared, eligible and accepted expenditure. It also enlists the estimated and declared income. It further shows the final calculation of the amount of the grant and the final payment or reimbursement.

The parts of the table coloured blue and orange are not relevant at the application stage. They will be used for the final reporting and for the calculation of the final grant, only if your project is awarded a grant. They should remain unchanged at the application stage. Please verify that this summary sheet is correctly filled in before attaching the Budget Form to the Grant Application Form. If you see any amounts other than "0,00" in the columns Declared Expenditure or Total eligible expenditure please go to Sheet 5. Detailed Budget Execution and delete the amounts you entered.

Only the part of the table coloured green is relevant for the application stage. This part is a mirror of the summary table on top of Sheet 3. Forecast Budget Calculation.

2.3.5. Sheet 5. Detailed Budget Execution & Sheet 6. Cost Claim

These Sheets (coloured blue) are not relevant at the stage of application. You should not fill out these Sheets at the stage of application, but please remember that these sheets will be used for reporting and the final calculation of the grant, if your proposal gets awarded a grant.

2.4. Budget Headings - Cost headings - Eligible Direct Costs

"**Direct costs**" of the action are those specific costs which are directly linked to the implementation of the action and can therefore be attributed directly to it. They may not include any indirect costs. In particular, the following categories of costs are eligible direct costs, provided that they satisfy the conditions of eligibility set out under section **3. General provisions on eligibility of costs** above as well as the following conditions based on the model Grant Agreement:

2.4.1. Heading A - Staff costs

Eligible costs are the costs of personnel working under **an employment contract (labour law contract)** with the Applicant or the Co-applicant(s) or an equivalent appointing act proving the assignment to the project (typically in case of public authorities).

Salary costs of the personnel of national (or local) administrations are eligible only to the extent

that they relate to the cost of activities which the relevant public authority would not carry out if the project concerned were not undertaken.

Staff costs relating to public officials are not eligible if they relate to periods when the personnel concerned are doing their "**normal routine**", i.e. **work which they would be doing whether or not the project had been implemented**. Such work shall be considered as in-kind contribution and therefore not eligible.

The Coordinator and the Co-applicants must be ready to provide documents to support any entries under this Heading (employment contract with staff members, payrolls, ledgers, official document on employer's charges), to prove that there is indeed a cost generated by an additional activity (for public officials).

[Note] - When filling in the budget, staff costs can be grouped by function/position provided they refer to the same beneficiary and to the same activity.

➤ Daily rate calculation

The annual employment cost shall be in line with the Applicant or Co-Applicant's **usual practice** on remuneration. Applying specific (higher) rates to individuals working on EU-funded projects is strictly prohibited and will not be accepted.

➤ In house consultants

In-house consultants are natural persons who join the project team but are employed by the Applicant/Coordinator or the Co-applicant indirectly under a different contract than an employment contract (labour law contract).

As the in-house consultants are typically paid through an invoice, the costs arising from their involvement are in principle to be considered as costs relevant to implementing contracts (i.e. subcontracting) and should be indicated under Budget Heading E. However, these costs may be considered as staff costs, and therefore appear under Budget Heading A, regardless of whether the consultant is self-employed or employed by a third party, if the following cumulative conditions are fulfilled, subject to compliance to general principles concerning the eligibility of costs:

- a) the Applicant/Coordinator or the Co-applicant has a contract to engage the consultant to work for it and that work involves explicitly tasks to be carried out in relation to the project funded by the grant;
- b) the consultant must work under the instructions/supervision of the Applicant/Coordinator or the Co-applicant;
- c) unless otherwise agreed with the Applicant/Coordinator or the Co-applicant the consultant must work in the premises of the Applicant/Coordinator or the Co-applicant as a member of the project team;
- d) the output of the work belongs to the Applicant/Coordinator or the Co-applicant;
- e) the costs of employing the consultant are reasonable, are in accordance with the usual practice of the Applicant/Coordinator or the Co-applicant and are not comparable to the personnel costs of employees of the same category working under an employment contract (labour law contract) for the Applicant/Coordinator or the Co-applicant;
- f) travel and subsistence costs related to the participation of the consultant in project meetings or other travel relating to the project is directly paid by Applicant/Coordinator or the Co-applicant;
- g) the consultant uses the beneficiary's infrastructure (i.e. user of the 'indirect costs').

The contract signed with these in-house consultants must specify the **exact number of days** the person should work for the project and if applicable contain amounts and/or provisions on the compensation paid in relation to travel costs, attendance at meetings and participation in activities, etc. (typically reimbursement of travel costs). For further guidance on the supporting documents which may be requested by the Commission at project closure, please refer to section

7 of this Guide.

Regular staff members of the Applicant/Coordinator or the Co-applicant (staff members employed via an employment contract (labour law contract)) shall only be considered under this category if it can clearly be demonstrated that contract covers tasks that are beyond the scope of the regular employment contract of the employee and if the national legislation allows such arrangements. **Any such arrangement should be indicated in column D (Description of item) of sheet 3.Forecast Budget Calculation.**

➤ Timesheets

Staff members shall be allocated to the project on the basis of a clear and verifiable method and (except staff working full time on the project) they must fill in timesheets showing the days worked for the tasks related to the project. The timesheets must allow adequate verification by the Commission. For further guidance please refer to section 7.2.1 of this guide.

2.4.2. Heading B - Travel

This heading covers cost of travel and their related subsistence allowance. Only travel costs relating to specific and clearly identifiable activities are eligible and must be made by persons directly involved in or contracted for such activities. As a general rule, travel costs should be reimbursed following the usual practice/internal rules of the organisation incurring the cost.

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

➤ Travel costs

Any travel to places other than those where the members of the partnership are located or the project is implemented must be demonstrated to be relevant to the project. It is required to use the most cost-effective means of travel, and to make every effort to use the most economical fare.

➤ Subsistence

Subsistence costs shall include all costs incurred by the person travelling, such as costs for accommodation, all meals (breakfasts, lunches, coffee breaks, dinners, refreshments), local transportation at the destination (costs of travel by taxi and local public transport), telecommunication charges (internet, telephone, fax, etc.), costs of travel from/to the airport/train station at the destination of the journey and the point of origin, parking fees.

The Applicant/Co-applicants can choose one of the following methods to reimburse subsistence costs to the person travelling:

- the beneficiary's usual practices, be it on the basis of a daily subsistence allowance (DSA) or on the basis of real incurred costs; in case DSA is used, if meals or other expenses are offered/provided for, the DSA has to be reduced accordingly;
- or
- in the absence of internal practices, on the basis of actual costs incurred (hotel invoice, bus ticket, restaurant bill, etc.).

In order to avoid possible abuses, reimbursement in cash of the subsistence costs is to be avoided and bank transfer must be favoured.

!Note; - You should in principle foresee in sheet 3.Forecast Budget Calculation the travel and subsistence costs related to the participation of max. 4 persons in a one-day Kick-off meeting in Brussels.

2.4.3. Heading C – Equipment

➤ Costs related to equipment

"Equipment" refers to durable items that can be used multiple times over their estimated useful economic lifespan.

If necessary to implement the action, the Applicant/Co-applicant(s) may purchase goods, works or services.

Under this section only the equipment (new or second-hand) directly linked to the project and that relates to specific and clearly identifiable activities can be indicated. Costs relating to the acquisition of equipment, whether by purchase, leasing or rental, shall only be eligible if such acquisition is strictly necessary for the performance of the project activities.

The **costs of office equipment necessary for the management of the project can in principle only be taken into account as part of the overhead costs**. Therefore, the costs of furniture, standard office IT equipment (printers, laptops, PCs together with the standard operating systems and normal office software, software for telecommunication), photocopiers, fax machines, cameras, video cameras, telephones, mobile phones and phone accessories are covered under Heading F - Indirect costs unless duly justified.

Applicants and Co-applicants must clearly demonstrate why equipment has to be purchased, rented or leased to carry out the project activities. The decision on whether to opt for leasing, rental or purchasing of hardware or equipment must be based on the principle of best value for money. The Applicants/Co-Applicants will have to compare prices of different suppliers to see who offers the best value for money (taking both price and quality into account) or, if appropriate, the lowest price, following the procurement procedures applicable to them.

As a general rule, equipment (new or second-hand) used for the action may be included in the Budget under the following options:

- as depreciation (for purchase), rental or lease costs;
- on the basis of its full purchase price, subject to specific conditions; or
- on the basis of its full purchase price, provided it is included in the low value allowance (equipment costing up to EUR 2.000 shall not be subject to depreciation or pro-rata use).

Costs will not be eligible if the equipment was purchased prior to the start of the period of eligible expenditure indicated in the Grant Agreement. The equipment purchased must be itemised in the organisation in which it is installed and bear an inventory number.

➤ Purchase, rental or lease costs of equipment

Purchase is acceptable subject to the following conditions:

- only costs related to depreciation of the equipment can be taken into account when calculating the total eligible costs of the project;
- national rules or usual accounting practices of the beneficiary should be applied when calculating the depreciation;
- only the portion of the equipment's costs corresponding to the implementation period and the rate of actual use for the purposes of the action is taken into account;
- a comparison of the prices of different suppliers to see who offers the best value for money (taking into account price and quality) has been made.

Costs may include VAT only if VAT is eligible - see VAT rules specified in point 2.1.6 of this guide.

Rental costs are eligible provided that only the portion of the equipment's rental costs corresponding to the implementation period and the rate of actual use for the purposes of the action is taken into account.

Lease costs are eligible provided that these costs are exclusive of any finance fee; and only the

portion of the equipment's lease costs, corresponding to the implementation period and the rate of actual use for the purposes of the action is taken into account.

The cost of any buy-out option at the end of the lease or rental period shall not be eligible.

Examples of depreciation and actual use calculation

1. The project duration is 7 months and the equipment (life expectancy: three years) is used 50 % for the project for 3 months.

Purchase price	Costs/ month	Use for project purposes	Eligible amount of depreciation
€10.000,00	10.000,00 / 36 months= €277,77	277,77* 50%= €138,88	138,88 * 3 months= <u>€416,65</u>

2. The project duration is 7 months and the equipment (life expectancy: three years) is used 100 % for the project for less than 7 months, for example 5 months.

Purchase price	Costs/ month	Use for project purposes	Eligible amount of depreciation
€10.000,00	10.000,00 / 36 months= €277,77	277,77 * 100%= €277,77	277,77 * 5 months= <u>€1388,85</u>

If the life expectancy of the equipment is considered to be **five years**, the depreciation costs/month shall be calculated by dividing the acquisition cost of the equipment by 60 months and then adjusted by the rate of usage for the purposes of the project.

➤ **Costs of the full purchase price of equipment**

Acceptance of 100% of the equipment costs can be allowed on a case-by-case basis subject to a positive evaluation of the application. In these cases, the Applicant shall list the equipment subject to 100% of equipment costs in section 6.3. of the application.

The full purchase price of equipment may be eligible subject to the following options:

I. Obligation to use the equipment until the end of its useful economic lifespan

The equipment should continue to be used for the same objectives pursued by the project, after the project has ended, until the end of its useful economic lifespan, usually a minimum duration of:

- three years or more for Information and Communication Technology (ICT) equipment specifically related to the action¹⁰, such as for instance IT equipment necessary for border surveillance;
- five years or more for other types of equipment such as operating equipment and means of transport.

II. Transfer to another Union-funded Action

Where the Applicant/Co-applicant(s) transfers any equipment to another Union-funded Action, it shall submit with the Final Report information on its destination. Where, at the end of the Action to which the transfer was made, the equipment has not reached the end of its useful economic lifespan, namely it has not been fully depreciated, the obligation to continue to use the equipment for the objectives pursued by the project, transfer to another Union-funded Action or to donate shall apply until the end of the equipment's useful economic lifespan.

III. Donation

(i) If the continuous use of the equipment by the beneficiary or a transfer to another Union-funded Action is not possible or appropriate, the equipment may be donated. In such a case, the Applicant shall obtain prior agreement of the Commission. Under no circumstances may the equipment be donated to for-profit entities;

(ii) In all cases, the Applicant shall submit with the Final Report information on the equipment's

¹⁰ Standard office IT equipment is covered under Heading F - Indirect costs.

destination and shall retain documentary proof, namely a donation certificate.

➤ **In case of renovation/reconstruction of real estate:**

- the real estate is to be used solely for the purpose stated in the project for a period of at least 10 years after the end date of the project unless the Commission specifically authorises otherwise in the case of co-financing of the full or partial costs; in the case of co-financing on the basis of depreciation this period is reduced to 5 years;
- in the case of co-financing on the basis of depreciation, only the portion of the depreciation of these assets corresponding to the duration of use for the project and the rate of actual use for the project is eligible; depreciation shall be calculated according to national accounting rules.

➤ **Land and immovable property**

Costs of purchase of land and immovable property are not eligible. Renting of premises may only be included if it is directly linked to the implementation of the project, such a cost can be accepted as a direct cost (under heading E). It will have to be documented by a specific rental contract/lease within the project duration.

2.4.4. Heading D – Consumables

Only costs for consumables directly linked to the project and relating to specific and clearly identifiable activities should be encoded under Budget Heading D (column A).

Any costs for consumables listed in the Budget should be calculated using the appropriate unit. Note: - Lump sums are not allowed.

Consumables may include equipment, which is used up in the course of the action.

Consumables related to conferences and seminars must not be included under this Heading. They have to be accounted for under Heading E - Other direct costs and included in the conference package.

As a general rule costs such as office stationery (pens, paper, folders, ink cartridges etc.), electricity supply, telephone and postal services, Internet connection time, office software, office furniture etc. **are to be considered as indirect costs** (see Heading F – Indirect costs) unless the aim of the activities for which the Emergency Assistance is requested for is to set up administrative structures. In that case the Budget may include such costs and these costs can be accepted as eligible if the general eligibility conditions for costs are met.

2.4.5. Heading E - Other direct costs

Other direct eligible costs should be encoded under Budget Heading E (column A) and should include any other cost directly linked to specific and clearly identifiable activities during the implementation of the project not covered by other budget Heading (A, B, C or D).

To ensure that the costs estimated in the Budget are realistic, the Commission reserves the right to request, at any stage, supporting documents, like price offers received or market study for the intended purchase/service.

The following expenses may be eligible under Budget Heading E:

- charges for financial services in specific contexts (charges for bank guarantees and transfers). Cost relating to a pre-financing guarantee lodged by the beneficiary where the guarantee is required by the Grant Agreement. Interest charges and insurance against exchange losses, as well as exchange losses, are not eligible;
- other costs stemming from obligations under the Grant Agreement (reports, translations, certificates, specific evaluations of the project's implementation, if agreed or requested by the Commission, etc.);

- costs for the certificate(s) on the action's financial statements and underlying accounts to be submitted at the final reporting stage together with the request for payment, as set out in Article 23.2 (d) of the Grant Agreement. Each beneficiary (Coordinator and Co-beneficiary) with eligible direct costs exceeding EUR 750.000 should provide this external audit certificate. The auditing entity must be an approved auditor or, in case the beneficiary is a public body, a competent and independent public officer. Applicants should include in their estimated Budget the costs for such certificates (model in Annex VII of the Grant Agreement);
- costs of subcontracting (service contracts, consultancy, fees, etc.).
- financial support to third parties.

2.4.6. Heading F – Eligible Indirect costs

Indirect costs (Overheads) should be encoded under Budget Heading F (column A).

Indirect costs (overheads) are calculated as a percentage (flat rate) of the total direct costs. They relate to categories of expenditure that are not identifiable as specific costs directly linked to activities necessary for carrying out the project but are incurred in connection with the eligible direct costs for this project. They may not include any eligible direct costs.

Heading F can include in particular the following costs:

- rents;
- communication costs (postage, fax, telephone, mailing, internet connection, telecommunication software, etc.);
- office supplies (stationery, photocopies, paper, ink, cartridge, etc.);
- office furniture;
- standard office IT equipment, (copy machine, projector, beamer, PC, laptop, normal office software, etc.), cameras, video cameras;
- maintenance costs;
- heating, water supply, electricity or other forms of energy;
- insurance policies;
- costs related to horizontal services, such as administrative and financial management, human resources, training, documentation, etc

The amount of eligible indirect costs **must not exceed 7% of the total eligible direct costs** of the project (total of Headings A, B, C, D and E). The Commission reserves the right to lower the percentage requested.

Indirect costs should be proportionate to the workload due to the type and nature of activities, length of project, and number of Co-beneficiary(ies), etc.

Costs under Heading F - Indirect costs do not have to be supported by accounting documents during the implementation phase and at the final closure of the project.

If an organisation receives an operating grant from the EU budget for any given financial year, the organisation may not receive additional co-funding for overhead costs via an action grant during the year covered by the operating grant. This should be taken into account when calculating the amount of indirect costs for that organisation. Indirect costs for the period covered by an operating grant cannot be included in the estimated budget.

2.5. Budget Heading - Income headings

While estimated expenses (eligible costs) must be listed under Headings A, B, C, D, E, and F,

the different income must be listed under Headings I and K.

The EU contribution (grant amount) is not a project-related income and therefore shall be NOT indicated under Headings I and K.

2.5.1. Heading I – Financial contributions specifically assigned by donors to the financing of the eligible costs & Income generated by the financed activities

If the project activities are expected to generate income during the lifetime of the project (e.g. conference fees paid by participants, revenue from commercialising a publication, etc.), the estimated amount of income must be encoded under Budget Heading I (column A).

The same applies to financial contributions specifically assigned by donors (third parties) to finance eligible costs. You should include financial contributions from donors, only if they are specifically assigned to cover eligible costs included in the Budget.

You should include separate entries for each source of co-financing.

2.5.2. Heading K – Other income, including own contribution from the Applicant/Co-applicant(s)

Budget Heading K (Other Income) includes the financial contribution from the Applicant/Co-applicant(s), as well as includes any amount necessary to balance the total eligible costs and the requested EU contribution. The breakdown per Applicant is indicative at the application stage.

The Beneficiaries will have to finance with their own resources the eligible costs that will neither be covered by the EU contribution, nor through financial contributions specifically assigned by third parties to the financing of eligible costs, nor via project's income.

!Note; - Only the overall amount that will be co-financed, usually calculated as a percentage of the total cost, should be indicated.

2.6. EU Contribution – NO budget heading

Please note that no Budget Heading letter is indicated for the amount of EU contribution; you cannot specify yourself the amount of EU contribution that you request. The table calculates it automatically (on Sheet 4.Budget & Execution Summary) on the basis of the estimated costs and estimated income that you present in the table.

The percentage of EU contribution mentioned in the Grant Agreement is calculated on the total eligible costs = direct costs (A+B+C+D+E) + indirect costs (F).

Article 7 of the Horizontal Regulation (Regulation (EU) No 514/2014) foresees the possibility that emergency assistance may amount to 100% of the eligible expenditure.

3. General Provisions on eligibility of costs

3.1. General principles concerning eligible costs

The Commission can co-finance only those costs which are eligible according to the Grant Agreement signed between the Commission and the Beneficiaries. Eligible costs are costs that meet all the following criteria:

- a)** they are actually incurred by the Beneficiary of the grant (i.e. the Beneficiary/Coordinator and/or the Co- beneficiary(ies));
- b)** they are incurred during the implementation period of the action (duration of the action) with the exception of costs relating to the request for payment of the balance and the

corresponding supporting documents.

The project implementation period (i.e. the period of eligibility of costs) will be agreed during the procedure leading to the conclusion of the Grant Agreement and will be set out in Article I.2.2 of the Agreement.

In principle, the implementation period should be scheduled to start after the Grant Agreement is signed. In line with Art 130 of the FR a grant may be awarded for an action which has already begun provided that the Applicant can demonstrate the need to start the action prior to the signature of the Grant Agreement.

In line with the provisions of Article 7 of Regulation (EU) No 514/2014 and in case of non-fully completed actions, AMIF/ISF Emergency Assistance may support expenditure which was incurred prior to the date of the official submission of the Grant Application Package or the notification of a request for Emergency Assistance when necessary for the implementation of the action. However, no grant may be awarded retroactively for actions already completed.

The costs relating **to services, goods or equipment** supplied in order to carry out the action may be invoiced and paid after the action has been completed (i.e. the agreed eligibility period set out in the Grant Agreement), provided that the service, good or equipment were supplied and put in use during the lifetime of the action and that this is indicated on the invoice and can be verified. It is recommended to obtain the invoices (with clear indication when the delivery of service, good or equipment was done) from suppliers as soon as possible and in any case within the time period foreseen for the preparation of the final report.

- c) they are indicated in the estimated budget (i.e. sheet 3.Forecast Budget Calculation of the Budget Form) of the action annexed to the Grant Agreement (Annex III of the Grant Agreement);
- d) they are incurred in connection with the action as described in Annex I of the Grant Agreement and are necessary for its implementation;
- e) they are identifiable and verifiable, in particular being recorded in the accounting records of the beneficiary and determined according to the applicable accounting standards of the country where the beneficiary is established and with the usual cost accounting practices of the organisation in question;
- f) they comply with the requirements of applicable tax and social legislation; and
- g) they are reasonable, justified, and comply with the principle of sound financial management, in particular regarding economy and efficiency.

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

EU funding may not in any circumstances produce a profit for the Beneficiaries. Profit shall mean any surplus of total actual receipts attributable to the action over the total actual costs of the action (see Article II.25.3 of the Grant Agreement).

▲ As a guide to eligibility of costs in specific situations/legal framework in individual countries (e.g. ineligibility of IRAP in Italy), refer to the “List of issues applicable to particular countries”¹¹. Please note that this represents an interpretative guidance based on implementation of H2020 funds and some cases might not be applicable to AMIF and ISF. In case of doubt, the contact point in the European Commission should be consulted.

¹¹ http://ec.europa.eu/research/participants/data/ref/h2020/grants_manual/amga/h2020-issues-list-countries_en.pdf

3.2. Ineligible costs

In addition to any other costs which do not fulfil the conditions set out under point 3.1 above, the costs listed below shall NOT be considered eligible. Therefore, they will not be taken into account in the final calculation of the grant and must not be entered in the Budget Form.

- return on capital;
- debt and debt service charges;
- provisions for losses or debts;
- interest owed;
- doubtful debts;
- exchange losses;
- costs of transfers from the Commission charged by the bank of a Beneficiary;
- costs declared by a Beneficiary in the framework of another action receiving a grant financed from the Union budget (including grants awarded by a Member State and financed from the Union budget and grants awarded by other bodies than the Commission for the purpose of implementing the Union budget); in particular, 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 Union budget during the period in question;
- contributions in kind;
- excessive or reckless expenditure;
- Value Added Tax – VAT, when the activities to be supported through the grant fall within one of the following categories:
 - o taxed/exempt activities with right of deduction;
 - o activities engaged in by the Beneficiary, where it is a State, regional or local government; authority or another body governed by public law, acting as a public authority in the exercise of sovereign powers or prerogatives exercised by Member States, under the special legal regime applicable to them in line with Art. 13.1 of the Council Directive 2006/112/EC.
- costs (especially travel and subsistence costs) for staff or representatives of EU institutions, bodies or agencies.

4. Award decision and notification

At the end of the evaluation process the Commission adopts a formal award decision that allocates the grant depending on the budget availability. The award decision shall set the maximum amount of funding which can be awarded for the action and fix the maximum percentage of the contribution of the EU co-financing to the total eligible cost of the action.

The Commission reserves the right:

- to award a grant lower than the amount applied for,
- to remove expenditure from the Budget Estimate, if they are ineligible or do not explicitly relate to the action.

The award decision does not represent a legal or budgetary commitment on behalf of the Commission.

5. Conclusion of the Grant Agreement

After the award decision has been taken, the Commission will set in motion the preparation of

the Grant Agreement which is the legally binding document establishing the rights and obligations of the parties and specifies the maximum financial resources which will be allocated for the action.

6. Project Implementation

6.1. Amendments to the Grant Agreement

The Grant Agreement, including its Annexes, is legally binding. This means that Beneficiaries, project activities, location(s), budget, length and schedule of the activity, etc. cannot be changed, save for exceptional reasons that are duly justified and with the prior written approval of the Commission services and, where necessary, an amendment of the Grant Agreement. Details on how to amend the Grant Agreement can be found in the Draft Model Grant Agreement.

According to the Draft Model Grant Agreement, budget transfers between budget categories (headings) above a certain percentage (to be specified in the Grant Agreement) of the amount of each budget category (heading) for which the transfer is intended require prior approval from the Commission.

Unauthorised changes in any of these key aspects, as well as partial implementation of planned activities, may prompt the Commission to terminate the Grant Agreement and to request the reimbursement of the pre-financing payment or to lower the percentage of EU contribution.

6.2. Visibility of EU Funding

Visibility guidelines are available in Enclosure 2. The relevant visibility and publicity requirements are also set out in the Grant Agreement.

7. Reporting obligations

The conditions regarding the reporting obligation are set out in the Grant Agreement. In order to ensure that the results of the co-funded actions are presented in a comparable manner, the **Commission provides the model of the reporting documents**. Unless otherwise stated in the Grant Agreement the compulsory models are annexed to the Grant Agreement and are made available in electronic format for the Beneficiaries.

7.1. Progress report

If provided for in the Grant Agreement the Partnership shall submit, dependent on the length and complexity of the action, periodic progress reports. Progress reports must be precise, correctly completed using the template set out in the Grant Agreement.

The progress report should be sent electronically only to the specific functional mailbox of emergency assistance.

7.2. Final Reporting package

Payment of the balance and the final calculation of the grant shall be made after the checking and acceptance of the Final Reporting Package.

The Final Reporting Package must be submitted in line with the provisions set out in the Grant Agreement and its Annexes.

The **Final Financial Statement** must be precise, correctly completed using the template

referred to in Annex VI of the Grant Agreement (Sheet 5.Detailed Budget Execution of the Budget Form included in Annex III of the Grant Agreement).

1.ID form	2.Partnership	3.Forecast Budget Calculation	4.Budget & Execution summary	5.Detailed Budget Execution	6.Cost Claim
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This sheet is for entering the data on the actual implementation of the project both in terms of expenditure and income. The encoding has to follow the same logic and order as for sheet 3.Forecast Budget Calculation of the Budget Form. Please use the same Budget Headings, activities, descriptions. At this stage, it is important to insert the real incurred costs and the real income, no estimates, no lump sums, no flat rates (except for the indirect costs).

In addition to the estimated budget, this sheet has a column for **inserting the Beneficiary's accounting reference** (column D). This accounting reference can be an exact entry in the accountancy or an analytical reference making it possible to consolidate information, in order to facilitate its analysis. In case of an audit, this reference is part of the audit trail.

➤ Encoding incomes

Under **Budget Heading I** should be included the financial contribution specifically assigned by third party donors to the financing of the action's eligible costs and any income generated by the co-financed activities. Any other income, including the own contribution from the beneficiaries, should be included under **Budget Heading K**.

The pre-financing payments received from the Commission should be included under **Budget Heading J**.

The columns L, M, N, O and P are reserved for the Commission to analyse the beneficiary's statement and to indicate the rejected amounts which are not considered eligible.

If relevant, the Commission inserts an explanation on specific lines, in order to facilitate the beneficiary's understanding of the Commission's position and identifying the amounts retained as ineligible.

In Sheet 4.Budget and Execution Summary of the Budget Form, the amounts are automatically inserted and consolidated by Budget Heading/Item. It provides the amounts of the estimated, declared, and eligible expenditure. It also enlists the estimated and declared income. It further shows the final calculation of the amount of the grant and of the final payment or reimbursement. Any profit made by the project activities is calculated in cell G23, and the non-profit rule is applied in cell G24. This sheet is write-protected.

1.ID form	2.Partnership	3.Forecast Budget Calculation	4.Budget & Execution summary	5.Detailed Budget Execution	6.Cost Claim
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The Final payment request - Cost Claim must be correctly completed using the template referred to in Annex VI of the Grant Agreement (Sheet 6.Cost Claim of the Budget Form included in Annex III of the Grant Agreement).

This sheet is the final payment request to be completed by the Coordinator. By default, the information introduced in Sheet 1 'ID Form' is copied to this sheet. Similarly, the amount of the final payment (cell I19) is copied from Sheet 4.Budget & Execution Summary. The legal representative of the Coordinator has to date and sign this Cost Claim.

In order to allow a proper analysis of the Final Reporting Package, the Commission may require supporting documents, either partially or totally (invoices, staff pay slips, proofs of payment, bank statements, other proof of payment corresponding to the items stated in the ledger and the budget of the project, etc.). The below listed documents shall not be sent automatically.

Supporting documents may only be submitted as **copies**, the originals should be kept by the Beneficiaries.

Beneficiaries should be ready to provide the following documents upon request of the Commission. **The list of supporting documents listed below is not exhaustive.**

7.2.1. Supporting documents for staff costs

- a table with a breakdown of all project staff by names, worked time, employment status (full or part time) in total coherence with the expenditure indicated in the Budget Estimate (Sheet 3.Forecast Budget Calculation and Sheet 5.Detailed Budget Execution);
- employment contract for each project staff member indicating duties, working hours, employment status and salary;
- copy of the secondment/assignment decision (public officials) – if applicable;
- **timesheets** for each project staff member (except staff working full time on the project)

The timesheets should:

- a) contain the full name and signature of the project staff member who performed the work;
 - b) be certified by his/her hierarchical supervisor or the person responsible for the implementation of the project for which the work input by the project staff member was required (if applicable), their full names should be indicated;
 - c) contain the full name of the organisation/service concerned;
 - d) contain the title and reference number of the project as indicated in the Grant Agreement;
 - e) indicate the time period concerned;
 - f) indicate the activity of the project which required the work input;
 - g) indicate the number of days claimed on the project. It must be possible to verify all days claimed in a reliable manner.
- salary slips or payrolls of each project staff member for each month worked on the project;
 - documents proving amounts of employers' tax and social contributions paid in addition to the gross salary of each project staff member;
 - proof of payment through a bank account of the salaries, the tax and social contributions paid for each project staff member;
 - proof of payment (through a bank account) of overtime/extra working hours, if applicable.

7.2.2. Supporting documents for travel expenses

- the beneficiary's internal rules on travel;
- invoices for flight or rail tickets stating name of passenger, date of travel and itinerary; proof of payment;
- copy of flight or rail tickets, including boarding passes;
- travel expenses by private car: a copy of the reimbursement claim made to the Coordinator organisation/Co-beneficiary, up to the cost of the first-class rail fare. The Coordinator is asked to indicate the equivalent rail fare for this journey;
- proof of payment or reimbursement to the participant, if the ticket was purchased directly by him (payment through bank account, unless the Commission has authorised other forms of payment);
- attendance list of events (conferences, seminars, training etc.) dated and signed by all participants.

7.2.3. Supporting documents for subsistence expenses

If Daily Subsistence Allowance (DSA) is used:

- attendance list of events (conferences, seminars, training etc.) dated and signed by all participants;
- internal rules for subsistence reimbursement;
- proof of payment or reimbursement (payment through bank account).

If actual costs are used:

- expenses reimbursement claim form (e.g. mission expenses reimbursement claim), indicating place, date and time, signed and dated by the participant (employee) and the person authorizing the expenditure (employer);
- Proof of accommodation (invoice) with name of the person, date of stay, cost per night, excluding telephone and minibar expenses (hotel invoice);
- Invoices/receipts related to food and beverages;
- all dated receipts for local transport (taxi, train, bus), parking etc.;
- proof of payment/reimbursement (payment through bank account) of the claimed costs to participants.

7.2.4. Supporting documents for equipment expenses

- invoices;
- delivery notes;
- proof of payment(s);
- fixed asset register can be requested in order to prove that the equipment has been put in use during the lifetime of the project.
- records demonstrating public procurement procedure (if applicable)
- depreciation method of calculation.

7.2.5. Supporting documents for other goods and services

- invoices;
- proof of payment.

7.2.6. Supporting documents for subcontracting expenses or implementation contracts

- proof of requests for offers sent out;
- offers/bids;
- call for tender and tenders (if applicable) and all related documents, including justification for the choice of subcontractor;
- contract which must include: information on the services provided (including the terms of reference), the start and end dates of the contract, the price (breakdown and description of costs), timetable, and payment arrangements (one or more advance payments, staggered payments, etc.);
- other documents: e.g. national rules on public tendering if applicable, EU Directives, etc.;
- invoices;
- proof of payment.

7.2.7. Indirect eligible costs - Overheads

You will not be required to justify the total amount, but bear in mind that the type of costs covered through overheads cannot be claimed under any other heading. Indicate the percentage agreed in the contract and apply it to the total eligible costs.

Enclosures

1. Example of budget items
2. Visibility guidelines

List of Annexes

- | | |
|------------|-------------------------------------|
| Annex I. | Grant Application Form |
| Annex II. | Declaration by Co-applicant(s) Form |
| Annex III. | Budget Form |

Examples of budget items								
The below examples are not exhaustive and are intended as a simple guide on how to fill Sheet 3.Forecast budget calculation and on the level of details necessary								
Budget heading	Name of Beneficiary	Activity	Description of item i.e. Who? What?	Unit	Amount per unit in EURO	Number of units	Total EURO	Additional information
A	ABC	1.1	1 Project Coordinator (100%)	Month	1,200.00	12.00	14,400.00	
A	ABC	1.1	1 Financial Officer (30%)	Day	15.00	110.00	1,650.00	
A	DEF	2.1	10 Nurses (100%)	Month	1,200.00	10.00	12,000.00	
A	DEF	2.1	10 Psychosocial Workers (100%)	Month	1,000.00	8.00	8,000.00	
B	ABC	1.1	Travel Costs - Kick-off Meeting in Brussels (2 people)	two-way flight	450.00	2.00	900.00	
B	ABC	1.1	Allowances - Kick-off Meeting in Brussels (1 day - 2 people)	DSA	100.00	2.00	200.00	
C	DEF	2.2	Medical equipment for health centers - x-ray machines	Piece	30,000.00	2.00	60,000.00	Requested financing 100% of purchase price
C	DEF	3.1	Furniture for containers	Container	300.00	20.00	6,000.00	Furniture x container: includes: 3 double deck beds, 2 wardrobes, 1 table with 6 chairs,...
C	ABC	...	Equipment X	Piece	833.33	1.00	833.33	Cost: 2500EUR - 3 Years Depreciation - 12 months of project use: $2500/36*12 = 833.33$
C	ABC	...	Equipment Y	Piece	1,500.00	1.00	1,500.00	Cost: 10000 EUR - 5 years depreciation - 9 months of project use: $10000/60*9 = 1500.00$
C	ABC	...	Equipment Z	Piece	1,000.00	1.00	1,000.00	Cost: 8000 EUR - 3 years depreciation - used 50 % for the project for 9 months of project use: $8000/36*50*9 = 1500.00$
D	DEF	...	Medical supplies and consumables for 5 Health points	Month	2,500.00	8.00	20,000.00	@ 500EUR health point/month
D	DEF	...	Core Relief Items	Kit	70.00	1,000.00	70,000.00	
E	ABC	...	6 two-days trainings for 100 interpreters/cultural mediators	Session	1,000.00	6.00	6,000.00	Include: training space and training materials
E	DEF	...	Building rent, utilities and maintenance for 2 UAWs shelters	Month	5,000.00	8.00	40,000.00	@ 2500EUR shelter/month
E	ABC	...	Utility bills (water & sewage) for 10 accommodation centres	month	4,800.00	5.00	24,000.00	Taking into account 800 people/month (average of 80 people per accommodation centre) and an average monthly cost per person of 6€
E	ABC	...	Catering service for 10 accommodation centres	month	120,000.00	5.00	600,000.00	SUBCONTRACTING. Taking into account 800 people/month and an average daily cost per person of 5€
E	ABC	...	Costs for the certificate(s) on the financial statements	Item	8,000.00	1.00	8,000.00	
F	ABC	Indirect	Indirect Costs	flat rate	1.00	1.00		Note: maximum 7% of direct costs
I	ABC	Income	Income - conference participation fees	fee	50.00	70.00	3,500.00	
I	ABC	Income	Income - contribution from sponsor/donor specifically assigned to finance eligible costs of activity X	lumpsum		1.00	0.00	
I	DEF	Income	Income - contribution from sponsor/donor specifically assigned to finance eligible costs of activity Y	lumpsum		1.00	0.00	
K	ABC		Co-financing (own contribution)	flat rate		1.00	0.00	

VISIBILITY, COMMUNICATION AND INFORMATION

1. VISIBILITY

The implementation of standard visibility at field level as well as communication actions targeting European audiences involves the mandatory and prominent display of the **European Union emblem** with accompanying text (as relevant in conjunction with the Partner's own logo):

For AMIF

The following graphic logos and accompanying text shall be used:

In colour:



Monochrome:



"Co-funded by the Asylum, Migration and Integration Fund of the European Union"

or, in case of 100% funding

"Funded by the Asylum, Migration and Integration Fund of the European Union"

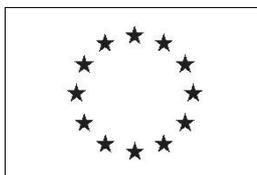
For ISF

The following graphic logos and accompanying text shall be used:

In colour:



Monochrome:



"Co-funded by the Internal Security Fund of the European Union"

or, in case of 100% funding

"Funded by the Internal Security Fund of the European Union"

The logo must always be followed by the text indicated above. Logos without the wording mentioned above are strictly forbidden.

The concrete implementation should be adapted to the specific circumstances on the project site and the nature of the items funded. Adjusted versions with the same logo and accompanying text are also admissible (e.g.):



**Funded by the Internal
Security Fund of the
European Union**

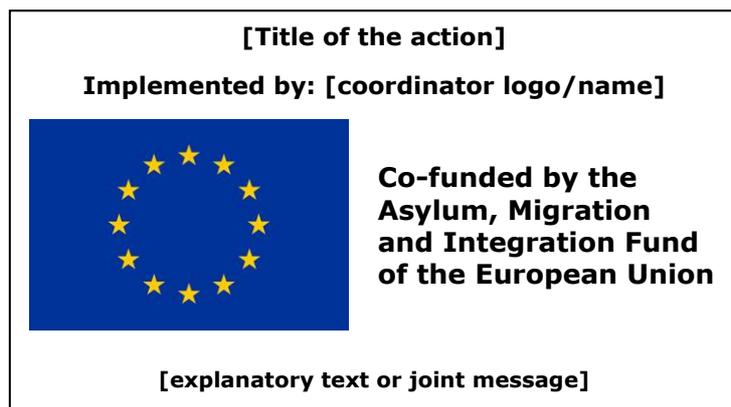


**Co-funded by the
Asylum, Migration and
Integration Fund of the
European Union**

The logo must be applied also on items such as:

- Stickers, signboards, display panels, banners and plaques
- Supplies and equipment (such as vehicles, food sacks, water tanks, containers, tents, plastic sheeting, individual packaging used for foodstuffs or NFIs)
- Clothing items such as T-shirts and caps worn by project staff (if produced with EU funding)
- Operational publications and materials such as training manuals, notebooks and posters

For signboards and similar, the visual identity should be presented so as to clearly explain the EU's role as a donor. In that respect, the visual part could be accompanied by a short explanatory text or a relevant joint message on the project (i.e.):



The EU emblem with accompanying text must also be applied when producing visibility and communications material for dissemination beyond the beneficiary country, including for example:

- websites
- videos
- social media post
- posters and other campaign material
- publications (excluding training manuals and similar operational material)

2. WEB COMMUNICATION

Ongoing EU-funded projects should be mentioned on the partners' websites, acknowledging the EU role as a donor and highlighting the partnership aspect.

The visual identity and a **link to DG Migration and Home Affairs (DG HOME)'s website** must appear on the partner's website (for example on the page listing partners or listing donors, on the page describing financing or on pages dedicated to projects financed by the EU).

The URL address of DG HOME is <http://ec.europa.eu/home-affairs/>

Project-specific websites concerning EU-funded Actions **cannot** contain Partner's own fund-raising appeals (unless particularly provided for in the project agreement).

3. PUBLICATIONS

In reports, brochures, leaflets, flyers, newsletters and other publications, printed or electronic, relating to EU-funded projects, the EU visual identity should generally be reproduced wherever the partner's logo is also displayed.

When a partner's publication features an EU-funded project, this fact should be acknowledged in the text.

Example:

“The project, co-funded by the Asylum, Migration and Integration Fund of the European Union, supports 10,000 refugees living in temporary camps...”

The role of the EU as a donor should be clearly mentioned in the text/story.

Information and publications, in any form or medium, including web-based, shall include the following **disclaimer**:

“This project has been funded with support from the European Commission. This publication [communication] reflects the views only of the author, and the European Commission cannot be held responsible for any use which may be made of the information contained therein”.

which together with the graphic logos shall appear on the cover or the first pages following the editor’s mention.

4. PUBLIC EVENTS

If the action includes events for the public, signs and posters related to this action shall be displayed. This shall include the logos and texts mentioned under paragraph 1. EU visibility must be ensured before and during the event: through invitations, programmes, banners and display boards, etc. in the local language where appropriate.

Additional guidance:

The EU Emblem and further guidelines on the use of the EU emblem in the context of EU programmes¹² can be downloaded at:

https://europa.eu/european-union/about-eu/symbols/flag_en

Graphical rules for the reproduction of the European emblem are found at:

<http://publications.europa.eu/code/en/en-5000100.htm>

¹² At the time of publication of this guideline: https://ec.europa.eu/info/sites/info/files/use-emblem_en.pdf