

Guidelines for applicants

**FOR THE CO-FINANCING OF MEDIA ACTIONS UNDER THE MULTI-ANNUAL WORK
PROGRAMME FOR GRANTS IN THE AREA OF COMMUNICATION 2020-2021**

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1. Introduction

The purpose of these guidelines is to provide applicants with background information and guidance on the rules governing the award and the implementation of grants under the European Parliament's (EP) [multi-annual work programme for grants 2020-2021](#).

Before the submission please read carefully the key background documents:

- the multiannual work programme
- the call for proposals
- these guidelines.

To check whether:

- your project falls within the scope of the call,
- your organisation/proposal meets the eligibility criteria.

To inform yourself about the:

- award criteria,
- financial and operational capacity requirements,
- exclusion criteria,
- admissibility conditions (e.g. call deadline, application form etc.).

As far as possible, please try to find the answers you need yourself, in the above mentioned documents, before sending any direct enquiry.

Please note that for actions by invitation NO call is published on the EP site. All information will be communicated directly to the applicants (by email).

2. Application procedure

2.1. Application submission

Applications for grants must be submitted electronically by the date and time indicated in the call for proposals.

The date and time of the submission will be the date and time of sent applications, as registered by the EP's server.

In order to register a grant application, the applicant must download the application form available on the EP website at <https://www.europarl.europa.eu/contracts-and-grants/en/grants/media-and-events> following the guidelines and instructions provided in the form. The form must be saved on a local drive (computer) before being completed.

The form may be filled offline, edited and saved several times (if necessary). Please do not rename the form and the annexes thereof.

In order to be registered, the application form must be submitted by email:

- either by pressing on "Submit by Email" at the bottom of the form: by clicking on "Submit by email", the form will be automatically attached to an email addressed to the EP, or

- by attaching the application form to an email addressed to dgcomm-eqrants@ep.europa.eu.

Requested supporting documentation (see admissibility requirements) must be manually attached to the same email before sending it to the EP. The e-mail body may be filled in with comments

relevant to the application if necessary. Please send your application and annexes in one single email, avoiding transfer via web-based applications. The size limit of incoming emails is 50 MB.

Paper applications or electronic applications on data carriers (CD Rom, USB Stick) will not be accepted. Applicants should note however that an original application in paper may be requested by the EP in the course of the evaluation and the award process.

It is highly recommended to submit your application sufficiently in advance of the deadline in order to avoid potential delays which might be caused by a large number of simultaneous applications.

You may submit several proposals (and an organisation may participate in several applications), however those proposals must be for different projects. If you have made several applications for the same project, only the one submitted the latest will be considered as valid.

Once the application is submitted, you will receive a confirmation by e-mail with the reference number. Please note that this confirmation is automatic and IMPORTANT will arrive to the email of the contact person as indicated in the application form.

If within the 3 days following the submission you do not receive the confirmation email, it means your proposal has NOT been submitted. If you believe this is due to a fault in the electronic submission system, you should immediately file a complaint to the email dqcomm-subvention@ep.europa.eu explaining the circumstances and attaching a copy of the email by means of which you sent the application within the deadline.

Questions on submission must be sent at the latest 5 days before the submission deadline indicating clearly the reference of the call you are interested in or applying to (see call document cover page).

2.2. Composition of the file

1	Application form (editable pdf)
2	Annex I: Description of the action
3	Annex II: Performance indicators for the action duly completed
4	Annex III: Restructured Simplified Accounting Balance Sheets and Profit and Loss Accounts duly completed
5	Annex IV: Declaration on honour duly completed and signed
6	Annex V: Financial Identification Form duly completed and signed
7	Extract from the official journal, copy of articles of association, extract of association register or any other relevant supporting document (with curtesy translation).
8	Where relevant, any document proving the existence of the structural link between the applicant and its affiliated entities.
9	Financial statement (including the balance sheet, the profit and loss accounts and the annexes) for the last two financial years for which accounts have been closed.
10	Curriculum vitae or description of the profile of the people primarily responsible for managing and implementing the operation.

11	Activity report of the organisation for the last two years.
12	Exhaustive lists of previous projects and activities performed and connected to the actions to be carried out.

Mandatory information to be included in the annexes **cannot be provided under the form of downloadable documents through internet links.**

The supporting documents may be submitted in any official languages. Applicants are not required to provide translated documents, except for supporting documents aimed at demonstrating the eligibility and the operational capacity of the applicant, which must be submitted together with a summary in English.

Supporting documents must be clearly entitled and numbered as per the checklist for applicants.

The EP may ask applicants to complete any application, which is incomplete or illegible or which is not formatted as requested.

The assessment will be made solely on the basis of the documents sent by the relevant deadline.

2.3. Admissibility requirements

In order to be admissible, applications must be:

- sent no later than the deadlines for submitting applications as referred in the call for proposals;
- submitted in writing using the application form and the electronic submission procedure referred to in section 8.3 of the call for proposals.

Failure to comply with those requirements will lead to the rejection of the application. Applicants will be notified of the non-admissibility of their application.

2.4. Evaluation and notification of the evaluation results

The Evaluation Committee will assess the fulfilment of the selection criteria and proceed with the evaluation of the award criteria of all the admissible applications. The assessment and selection of applications take place during c.a. six weeks, followed by the adoption of the decision to award grants ("award decision").

To ensure equal treatment for all applicants, the EP can NOT answer any questions on the outcome of the call before the evaluation is completed. Applicants shall be notified individually of the outcome of the evaluation procedure by email to the contact person of the beneficiary. It is the responsibility of the applicant to include the correct email address to receive the notifications in the application form.

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

3. Financial provisions

3.1. General principles applicable to grants¹

a) Non-cumulative award

An action may only receive one grant from the EU budget. In no circumstances shall the same costs be financed twice by the Union budget.

As a result, no grants may be awarded for the same actions or very similar actions already financed by the EU budget through a grant or a contract to the same beneficiary(ies).

The action may be implemented with the support of the EP audiovisual facilities in Brussels and/or in Strasbourg, subject to prior authorisation of the EP². The costs covered by the use of the audiovisual facilities are not eligible and therefore cannot be presented in the budget.

Applicants shall indicate the sources and amounts of Union funding received or applied for the same action or part of the action or their functioning (operating grants), as well as any other funding received or applied for the same action.

b) Non-retroactivity

No grant may be awarded retrospectively for actions already completed.

A grant may be awarded for an action which has already begun only where the applicant can demonstrate the need to start the action before the grant agreement is signed.

In such cases, costs eligible for financing may not have been incurred prior to the date of submission of the grant application.

c) The co-financing principle

Co-financing means that the resources which are necessary to carry out the action are not entirely provided by the EU grant.

The remaining expenditure shall be borne exclusively by the proposing organisation. Financial contributions given to a beneficiary by its members, specifically to be used for costs that are eligible under the action, are allowed and will be considered as receipts.

3.2. Balanced budget

The estimated budget of the action must be presented in part A of the application form. It must have revenue and expenditure in balance. The budget must be drawn up in euros. Applicants, who foresee that costs will not be incurred in euros, are invited to use the exchange rate published in the Official Journal of the European Union: http://ec.europa.eu/budget/contracts_grants/info_contracts/inforeuro/inforeuro_en.cfm

¹ Article 188 of the Regulation (EU, Euratom) 2018/1046.

² For more information on the booking procedure: please consult the information available at the following link: <https://www.europarl.europa.eu/website/multimedia-centre/en/tv-broadcast.html>

3.3. Implementation contracts/subcontracting

Where the implementation of the action requires the award of procurement contracts (implementation contracts), the beneficiary must award the contract to the bid offering best value for money or the lowest price (as appropriate), avoiding conflicts of interests. The beneficiary is expected to clearly document the tendering procedure and retain the documentation for the event of an audit. Where the proposing organisation is a body governed by public law within the meaning of Article 2(1)(4) of Directive 2014/24/EU of the European Parliament and of the Council³ (21), it must select the subcontractors in accordance with the national legislation transposing that Directive. Subcontracting, i.e. the externalisation of specific tasks or activities which form part of the action as described in the proposal must satisfy the conditions applicable to any implementation contract (as specified above) and in addition fulfil the following conditions:

- it must be justified with regard to the nature of the action and what is necessary for its implementation;
- the core tasks of the actions (i.e. the technical and financial coordination of the action and the management of the strategy) can neither be subcontracted nor delegated;
 - the estimated costs of subcontracting must be clearly stated in the technical and financial parts of the proposal;
- any recourse to subcontracting, if not provided for in description of the action, is communicated by the beneficiary and approved by the EP. The EP may grant approval:
 - (i) before any recourse to subcontracting, if the beneficiaries requests an amendment;
 - (ii) after recourse to subcontracting if the subcontracting: is specifically justified in the interim or final technical report and does not entail changes to the grant agreement which would call into question the decision awarding the grant or be contrary to the equal treatment of applicants;
- the beneficiaries ensure that certain conditions applicable to beneficiaries, enumerated in the grant agreement (e.g. visibility, confidentiality, etc.), are also applicable to the subcontractors.

Implementation by entities having a structural link with the beneficiary (“affiliated entities”):

Contracts may also be awarded to entities that have a structural link with the beneficiary, but only if they are identified in the grant agreement and the price is limited to the actual costs incurred by the entity (i.e. without any profit margin). The tasks to be implemented by such entities must be clearly stated in the description of the action annexed to the application form (Annex I).

3.4. Funding forms

Co-financing shall take the form of reimbursement of a specified proportion of eligible costs actually incurred by the beneficiary and its affiliated entities⁴.

— **Maximum amount requested**

The grant is limited to a **maximum co-funding rate of 80 % of the action’s eligible costs**. Consequently, part of the total eligible expenses entered in the estimative budget must be financed from sources other than the grant (co-financing principle).

³ OJ L 94, 28.3.2014, p. 65.

⁴ As defined in Article 187 of the Financial Regulation

3.5. Eligible and ineligible costs

— Eligible costs

Eligible costs shall meet all the following criteria:

- they are incurred by the beneficiary.
- they are incurred during the duration of the action as specified in the grant agreement, with the exception of costs relating to final reports and audit certificates. Under no circumstances can the eligibility period start before the date of submission of the grant application.
- they are indicated in the estimated budget of the action;
- they are necessary for the implementation of the action which is the subject of the grant;
- they are identifiable and verifiable, in particular being recorded in the accounting records of the beneficiary and determined according to the applicable accounting standards of the country where the beneficiary is established and according to the usual cost accounting practices of the beneficiary;
- they comply with the requirements of applicable tax and social legislation;
- they are reasonable, justified, and comply with the principle of sound financial management, in particular regarding economy and efficiency.

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

The same criteria apply to costs incurred by the affiliated entities.

Eligible costs may be direct or indirect.

The **eligible direct costs** for the action are those costs which:

with due regard to the conditions of eligibility set out above, are identifiable as specific costs directly linked to the performance of the action and which can therefore be booked to it directly, such as:

(a) the costs of personnel working under an employment contract with the beneficiary or an equivalent appointing act and assigned to the **action with a maximum of 80%** of the total eligible direct costs, provided that these costs are in line with the beneficiary's usual policy on remuneration.

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

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

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

- (ii) the result of the work belongs to the beneficiary (unless exceptionally agreed otherwise); and
- (iii) the costs are not significantly different from the costs of staff performing similar tasks under an employment contract with the beneficiary;

The recommended methods for the calculation of direct personnel costs are provided in Annex.

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

The ceilings for accommodation costs and daily subsistence allowances relevant to the staff of the EU institutions are NOT applicable.

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

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

- (ii) has been purchased in accordance with the rules on implementation contracts laid down in the grant agreement, if the purchase occurred within the implementation period;

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

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

- (d) costs of consumables and supplies, provided that they:
 - (i) are purchased in accordance with the rules on implementation contracts laid down in the grant agreement; and
 - (ii) are directly assigned to the action;

- (e) costs derived from subcontracts, provided that specific conditions on subcontracting as laid down in the grant agreement are met;

The tasks to be subcontracted and the estimation of the costs should be included by the applicant in the description of the action. During the implementation of the action the beneficiary may award the contract in accordance with its usual purchasing practices provided that the contract is awarded to the tender offering best value for money or the lowest price (as appropriate), avoiding conflicts of interests.

The beneficiary is expected to clearly document the tendering procedure and retain the documentation in the event of an audit.

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

Indirect costs are costs that are not directly linked to the action implementation and therefore cannot be attributed directly to it.

A flat-rate amount of 7 % of the total eligible direct costs of the action, is eligible as indirect costs, representing the beneficiary's general administrative costs which can be regarded as chargeable to the action.

Indirect costs may not include costs entered under another budget heading.

Applicants' attention is drawn to the fact that if they are receiving an operating grant financed by the EU or Euratom budget, they may not declare indirect costs for the period(s) covered by the operating grant, unless they can demonstrate that the operating grant does not cover any costs of the action.

In order to demonstrate this, in principle, the beneficiary should:

- a. use analytical cost accounting that allows to separate all costs (including overheads) attributable to the operating grant and the action grant. For that purpose the beneficiary should use reliable accounting codes and allocation keys ensuring that the allocation of the costs is done in a fair, objective and realistic way.
- b. record separately:
 - all costs incurred for the operating grants (i.e. personnel, general running costs and other operating costs linked to the part of its usual annual activities), and
 - all costs incurred for the action grants (including the actual indirect costs linked to the action)

If the operating grant covers the entire usual annual activity and budget of the beneficiary, the latter is not entitled to receive any indirect costs under the action grant.

— **Ineligible costs**

The following items are not considered as eligible costs:

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

— **Payment arrangements**

After the signature of the grant agreement there will be two payments:

1) A pre-financing payment corresponding to a maximum of 80 % of the grant amount will be transferred to the beneficiary within 30 days after the signature of the grant agreement. The aim of the pre-financing is to provide the beneficiary with a float. The pre-financing remains the property of the EP until the payment of the balance.

2) The payment of the balance after the final amount of the grant is calculated.

The total amount paid to the beneficiaries by the EP may in no circumstances exceed the maximum amount of the grant as indicated in the grant agreement. If the total amount of the actions is higher than this maximum amount fixed in the grant agreement, the final amount of the grant is limited to the latter.

Example of an estimated budget table

A proposed action, with an estimated budget of EUR100,000 is awarded for a grant. The organisation has requested co-financing from the EP of 50% of the total costs, and has secured a grant from a national ministry for EUR 25,000 and his own contribution is EUR 25,000 to the action.

A — ELIGIBLE COSTS	EURO	B — FUNDING	EURO
A.1) costs of the staff assigned to the action	25,000	B.1) direct revenue from the action (such as seminar entrance fees, sales of goods etc.)	0
A.2) travel and subsistence costs for the staff assigned to the action	15,000	B.2) contribution by the applicant	25,000
A.3) cost of purchasing new equipment	20,000	B.3) contribution by other external sponsors National Ministry	25,000
A.4) costs of consumables and supplies	20,000	<u>B.4) contribution requested from the PARLIAMENT</u>	50,000
A.5) sub-contracting costs	15,000		
A.6) indirect costs / overheads (max 7%)	5,000		
TOTAL COSTS	100,000	TOTAL FUNDING	100,000

4. Signature of the grant agreement and implementation of action

4.1. Signature of the grant agreement

Further to the selection of applications and notification of the results, successful applicants will be required to confirm their application within 10 calendar days following the notification of results and when applicable to adjust their budget. Failure to do so may lead the EP to withdraw its offer to award a grant.

Upon receipt of this confirmation, the EP will prepare the grant agreements according to the model attached to the calls for proposals and send the agreements to the beneficiaries for signature.

Only after signature of both parties the grant agreement enters into force.

4.2. Action monitoring and amendment requests

Monitoring

As part of the monitoring process, grant beneficiaries must be in **regular contact with the EP Liaison Office(s)** in the country(ies) where the action is implemented and report them any issue or question related to the implementation. Monitoring arrangements must be explained in the application.

Amendment

It may become necessary to amend the grant agreement in order to cope with unforeseen circumstances. In such a case, an **amendment request** and its justification must be submitted by the beneficiary by email to dgcomm-subvention@ep.europa.eu not later than one month before the end of the action. Upon request by the beneficiary, a request for amendment form will be provided to be completed and returned to the EP services.

Amendments may never have the purpose or the effect of making changes to the Agreement which would call into question the decision awarding the grant or be contrary to the equal treatment of applicants. Amendments may concern the following elements:

- Change of end date of the action;
- Change of co-financing sources, including withdrawal of co-financing by external sponsor, without prejudice to the total amount of the action, the co-financing rate and the maximum EU contribution.
- Change of the bank account
- Change of the name of the beneficiary (provided that there is no change in the legal entity)
- Change of legal representative of the beneficiary

The beneficiary is allowed to adjust the estimated budget by transfers between the different budget categories, if the *action* is implemented as described in Annex I. This adjustment does not require an amendment of the Agreement. However, the beneficiary may not add costs relating to *subcontracts* not provided for in Annex I, unless such additional *subcontracts* are approved by the EP.

4.3. Visibility of EU co-financing

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

Guidelines on the use of the EU emblem are available at http://ec.europa.eu/dgs/communication/services/visual_identity/pdf/use-emblem_en.pdf

More information on the visual identity of the EP, notably the EP logo guidelines (graphic charter) and the terms of use of the EP logo by third parties, may be found on the website of the EP at the following address: <http://www.europarl.europa.eu/downloadcentre/en/visual-identity> .

Where possible the disclaimer provided in Annex should be used in conjunction with the EP logo.

5. Final reports, establishment of final amount and payment of the balance

5.1. Final reports

The beneficiary must submit a request for payment of the balance within 60 calendar days following the end of the implementation period of the action by e-mail to dqcomm-egrants@ep.europa.eu.

This request must be accompanied by the following documents:

- a report on the implementation of the action, containing the information needed to justify the eligible costs declared (or the contribution requested on the basis of financing not linked to costs, unit costs and lump sums) as well as the information on subcontracting;
- the report on the performance indicators;
- a financial statement in the pdf form provided by the EP;
- the breakdown of the amounts claimed by the beneficiary and its affiliated entities, indicating also the eventual receipts;
- an audit certificate on the financial statement is requested for grants above EUR 60,000⁵ (see model in Annex 3).

The reports must be drawn up using the forms and templates provided by the EP. The templates for the final reports will be sent by e-mail to the contact person of the beneficiary 30 days before the end of the implementation period of the action.

The beneficiary must certify that the information provided in the request for payment of the balance is full, reliable and true.

The beneficiary must also certify that the costs incurred can be considered eligible in accordance with the Agreement and that the request for payment is substantiated by adequate supporting documents that can be produced in the context of the checks or audits described in Article II.27. No need to submit justification documents nor copies of invoices but the EP may ask for clarification of the costs.

In addition, the beneficiary must certify that all the revenues generated by the *action* referred to in Article II.25.3 have been declared for the beneficiary and its affiliated entities other than non-profit organisations.

While assessing the reports, the EP services may ask for clarifications on the implemented action and the declared expenditures. The total eligible costs of the action are the consolidated total eligible costs approved by the EP that will set the final amount of the grant to be paid.

5.2. Establishment of final amount and payment of the balance

The final amount of the grant to be paid to the beneficiary is established after completion of the action, upon approval of the final reports by the EP. Its approval does not imply recognition of the compliance, authenticity, completeness or correctness of its content.

⁵ Article I.4.4 of the Model Grant Agreement.

The final amount of the grant depends on the extent to which the *action* was implemented in accordance with the terms of the Agreement.

The final amount of the grant is calculated by the EP in the following steps: 1) Application of the reimbursement rate to the eligible costs. 2) Limit to the maximum grant amount. 3) Reduction due to the no-profit rule. 4) Reduction due to improper implementation or breach of other obligations.

Grants may not have the purpose or effect of producing a profit. 'Profit' shall be defined as the surplus of the amount obtained following steps 1 and 2 plus the action's total receipts, over the action's total eligible costs. In this respect, where a profit is made, the EP shall be entitled to recover the percentage of the profit corresponding to EU contribution to the eligible costs actually incurred by the beneficiary(ies) to carry out the action. Grants ≤ EUR 60,000 are exempted from this provision.

The EP determines the amount due as the balance by deducting the total amount of pre-financing already made from the final amount of the grant. This amount will be communicated to the beneficiaries that may provide further explanations within 10 days.

If the total amount of the pre-financing is greater than the final amount of the grant, the payment of the balance takes the form of a recovery.

If the total amount of the pre-financing is lower than the final amount of the grant, the EP shall pay the balance within 60 calendar days from when it receives the request for payment of the balance.

The amount to be paid may, however, be offset, without the beneficiary's consent, against any other amount owed by the beneficiary to the EP up to the *maximum amount of the grant*.

Example of calculation of final amount of the grant

Following the previous example of estimated budget, if on completion of the action it was found that the actual eligible costs were only EUR 80,000, the final contribution requested from the EP could be EUR 40,000 (50% co-financing), see in table below.

The co-financing amount of EUR 40,000 together with the contribution of EUR 25,000 from the ministry and the contribution of the beneficiary EUR 25,000 would generate a profit. Therefore the final amount of the contribution of the EP will be reduced to EUR 30,000.

A — ELIGIBLE COSTS	EURO	B — FUNDING	EURO
A.1) costs of the staff assigned to the action	20,000	B.1) direct revenue from the action (such as seminar entrance fees, sales of goods etc.)	0
A.2) travel and subsistence costs for the staff assigned to the action	5,000	B.2) contribution by the applicant National Ministry	25,000
A.3) cost of purchasing new equipment	20,000	B.3) contribution by other external sponsors	25,000
A.4) costs of consumables and supplies	20,000	<u>B.4) contribution requested from the PARLIAMENT</u>	40,000 30,000
A.5) sub-contracting costs	10,000		
A.6) indirect costs / overheads (max 7%)	5,000		
TOTAL COSTS	80,000	TOTAL FUNDING	80,000

If the total costs were higher than foreseen in the application form, the ceiling for the grant remains at EUR 50,000. In this case the beneficiary would have to cover the additional costs from their own financial resources or seek additional funding from external sponsors.

5.3. Reduction of grants for poor, partial or late implementation of the action

In accordance with Article II 25.4 of grant agreement if the action is not implemented or is implemented poorly, partially or late, the EP may reduce the maximum amount of the grant.

The EP considers the following circumstances as 'poor' implementation:

- failing to achieve (in part of whole) the objectives;
- failing to report on the key performance indicators of the action;
- lack of/insufficient coordination with the EPLO;
- failure to submit reports;
- late implementation.

The amount of the reduction will be proportionate to the degree to which the action has been implemented improperly or to the seriousness of the breach.

Annex 1 - Specific conditions for the direct personnel costs

1. Calculation

The ways of calculating eligible direct personnel costs laid down in points (a) and (b) below are recommended and accepted as offering assurance as to the costs declared being actual. The EP may accept a different method of calculating personnel costs used by the beneficiary, if it considers that it offers an adequate level of assurance of the costs declared being actual.

a) for persons working exclusively on the action:

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

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

The monthly rate is calculated as follows:

{annual personnel costs for the person divided by 12}

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

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

b) for persons working part time on the action

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

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

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

The monthly rate is calculated as above.

(ii) In other cases:

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

or

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

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

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

{number of annual productive hours/days for the year (see below)

minus

total number of hours and days declared by the beneficiary, for that person for that year, for other EU or Euratom grants}.

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

{annual personnel costs for the person

divided by

number of individual annual productive hours/days}

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

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

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

2. Documentation to support personnel costs declared as actual costs

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

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

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

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

Annex 2 - Model of disclaimer for actions cofinanced by the EU (to be used in conjunction with the EP logo)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ET - Euroopa Parlamendi kaasrahastatavate kommunikatsioonimeetmete puhul kasutatav vastutuse välistamise näidisklausel

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

FI - Vastuuvapauslausekemalli Euroopan parlamentin yhteisrahoittamia viestintätoimia varten

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Annex 3 - Model of Certificate on the financial statement

Certificate on the financial statement (CFS)

To
[Beneficiary/linked third party's full name
address]

We, [full name of the audit firm/organisation], established in [full address/city/country], represented for signature of this audit certificate by [name and function of an authorised representative],

hereby certify

that:

1. We have **conducted an audit** relating to the costs declared in the financial statement of [name of beneficiary/linked third party] (the [‘beneficiary’]/[‘linked third party’]), to which this audit certificate is attached and which is to be presented to the European Parliament under Grant Agreement No [insert number] — [insert acronym], covering costs for the sole reporting period.
2. We confirm that our audit was **carried out in accordance with generally accepted auditing standards** in compliance with ethical rules and on the basis of the provisions of the **Grant Agreement** and its Annexes (and in particular the audit methodology described in Annex 5).
3. The financial statement was examined and all necessary tests of [all]/[X]% of the supporting documentation and accounting records were carried out in order to obtain **reasonable assurance that**, in our opinion and on the basis of our audit:
 - total costs of EUR [insert number] ([insert amount in words]) are eligible, i.e.:
 - actual (— for actual costs);
 - determined in accordance with the [beneficiary’s]/[linked third party’s] accounting principles (— for actual costs);
 - incurred during the period referred to in Article 3 of the Grant Agreement;
 - recorded in the [beneficiary’s]/[linked third party’s] accounts (at the date of this audit certificate);
 - comply with the specific eligibility rules in Article II.19.2 of the Grant Agreement;
 - do not contain costs that are ineligible under Article II.19.4 of the Grant Agreement, in particular:
 - costs relating to return on capital;
 - debt and debt service charges;
 - provisions for future losses or debts;
 - interest owed;

- doubtful debts;
- currency exchange losses;
- bank costs charged by the [beneficiary's//linked third party's] bank for transfers from the European Parliament;
- excessive or reckless expenditure;
- deductible VAT;
- VAT incurred by a public body acting as a public authority;
- costs incurred during suspension of the implementation of the action;
- in-kind contributions provided by third parties free of charge;
- costs declared under other EU grants (including those awarded by a Member State and financed by the EU budget or awarded by bodies other than the European Parliament for the purpose of implementing the EU budget); in particular, indirect costs if the [beneficiary//linked third party] is already receiving an EU operating grant in the same period, unless it can demonstrate that the operating grant does not cover any costs of the action;
- costs incurred for permanent staff of a national administration, for activities that are part of its normal activities (i.e. not undertaken only because of the grant);
- costs incurred for staff or representatives of EU institutions, bodies or agencies;
- costs for activities that do/did not take place in one of the eligible countries specified in the call for proposals (unless approved by the European Parliament);
- [are claimed according to the euro conversion rate referred to in Article I.4.6 of the Grant Agreement (— for actual costs);]
- total **receipts** of **EUR [insert number]** ([insert amount in words]) have been declared under Article I.4.4 of the Grant Agreement and
- the [beneficiary's//linked third party's] **accounting procedures** are in compliance with the accounting rules of the country in which it is established and permit direct reconciliation of the costs incurred for the implementation of the action covered by the EU grant with the overall statement of accounts relating to its overall activity.

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

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

which in our opinion do not comply with the applicable rules.]

4. We are qualified/authorised to deliver this audit certificate [(for additional information, see appendix to this certificate)].
5. The [beneficiary//linked third party] paid a **price** of EUR [insert number] (including VAT of EUR [insert number]) for this audit certificate. [OPTION 1: These costs are eligible (i.e. incurred within 60 days of the end of the action referred to in Article 3 of

the Grant Agreement) and included in the financial statement. *[/OPTION 2: These costs were not included in the financial statement.]*

