



**European Commission**

**Directorate-General for Environment**

# **GUIDE FOR GRANT APPLICANTS**

**Title: Preparatory Action 'BEST' (Voluntary scheme for Biodiversity and Ecosystem Services in Territories of the EU Outermost Regions and Overseas Countries and Territories)**

**Reference: BEST 2011 - Open Call for Proposals**

**Deadline for submission of proposals:**

**9 September 2011**

# Table of Contents

<b>1. BACKGROUND .....</b>	<b>3</b>
1.1 Context of the Call for Proposals .....	3
1.2 Objectives and Measures of the Preparatory Action.....	3
1.3 Financial Allocation Provided by the European Commission .....	5
<b>2. RULES FOR THIS CALL FOR PROPOSALS .....</b>	<b>6</b>
2.1 Eligibility of applicants .....	6
2.2 Eligibility of projects (planned duration, size and location) .....	6
2.3 Number of Proposals per Applicant.....	6
2.4 Eligibility of Costs.....	6
2.5 Ineligible Costs.....	7
2.6 Income .....	8
2.7 How to Apply and the Procedures to Follow .....	8
2.7.1 Application forms .....	8
2.7.2 Where and how to send the application .....	9
2.7.3 Deadline for submission of proposals.....	10
2.7.4 Further information .....	10
2.7.5 Data protection and management .....	10
2.8 Evaluation and Selection of Applications .....	11
2.8.1 Admissibility criteria .....	11
2.8.2 Exclusion criteria.....	11
2.8.3 Selection criteria .....	12
2.8.4 Award criteria.....	13
2.9 Notification of the European Commission's Decision .....	15
2.9.1 Content of the Decision .....	15
2.9.2 Indicative time table .....	16
2.10 Conditions Applicable to Implementation of the Projects .....	16
2.11 Payment Schedule.....	16
<b>3. RECOMMENDATIONS FOR COMPLETING THE APPLICATION FORM.....</b>	<b>17</b>
3.1 Part 1: Administrative and Thematic Information .....	17
3.2 Part 2: Financial Forms F.....	17
<b>4. LIST OF ANNEXES.....</b>	<b>26</b>

# 1. BACKGROUND

## 1.1 Context of the Call for Proposals

**BEST** stands for "*Voluntary scheme for Biodiversity and Ecosystem Services in Territories of European Overseas*". The objective of BEST is to promote conservation and sustainable use of biodiversity and ecosystem services in European Outermost Regions and European Overseas Countries and Territories.

EU Outermost Regions (ORs) and Overseas Countries and Territories (OCTs) are home to exceptional biodiversity. Situated in the three large oceans and at a range of latitudes, these entities are very biodiversity rich and play host to more endemic species (species that are exclusive to a restricted geographical area) than are found on the whole of continental Europe. Considering both terrestrial and marine areas and their associated specificities, marine biodiversity constitutes a significant part of the biodiversity in the Overseas Entities. The interaction between terrestrial and marine ecosystems is key to their respective functioning. Effective management of vulnerable island ecosystems protects island biodiversity, helps adaptation to impacts of climate change, contributes to climate change mitigation and supports island economies and the way of life.

In 2008 representatives of ORs, OCTs, EU Member States, the European Parliament and the European Commission came together at the Conference "The European Union and its Overseas Entities: Strategies to counter Climate Change and Biodiversity Loss". The Conference, held under the French Presidency of the European Union, was convened by the government of France, the Regional Council of Reunion Island and the International Union for the Conservation of Nature (IUCN) and led to the "Message from Reunion Island", which stated – inter alia – that ... *There is an urgent need for EU Member States and the European Commission, together with the ORs and OCTs, to establish a voluntary scheme for the protection of species and habitats, inspired by the Natura 2000 approach. This scheme should be easily accessible, flexible, adapted to the local situation, balance conservation and development needs, as well as take into account existing mechanisms and tools. The implementation of the scheme should be based on local commitment and shared financing.*"

BEST is a follow up on the Message from Reunion Island. A draft concept has been developed in collaboration with the overseas entities, the concerned Member States and the European Commission. The Commission in its Communications COM (2008) 642 final: *The outermost regions: an asset for Europe* and COM (2009) 623: *Elements for a new partnership between the EU and the overseas countries and territories (OCTs)* and the Environment Council Conclusions of 25 June 2009 recognise the Message from Reunion Island.

The European Parliament has suggested a preparatory action which foresees 2 million EURO in 2011 for implementing BEST projects. The Financing Decision to implement the preparatory action was adopted by the Commission on 1 March 2011 and is the legal basis of the present call, which aims to identify and support projects which showcase the benefits that can be achieved through BEST and prepare the foundation of a governance structure for durable implementation of the BEST scheme beyond the lifetime of the preparatory action.

The wider benefits of a successful BEST scheme could be numerous. For example it could assist ORs and OCTs in meeting their obligations under those multilateral agreements that have been extended to them. As an EU-based scheme, it may help attract funding sources for biodiversity conservation for the ORs and OCTs. BEST may become an additional asset for the EU in international negotiations, through making an enhanced contribution to meeting the aims and objectives of international conservation instruments.

## 1.2 Objectives and Measures of the Preparatory Action

The objectives of the preparatory action are to provide further means to protect biodiversity and ecosystem services in the EU Outermost Regions and Overseas Countries and Territories.

Specific objectives are:

- a) promote the establishment and effective management of marine and terrestrial protected areas (PAs) in the EU Outermost Regions and Overseas Countries and Territories, also taking into account already existing PAs;
- b) implement sustainable management of marine and terrestrial resources, which contribute to protecting important species, habitats and ecosystem functions outside PAs;
- c) strengthen conservation and sustainable use of biodiversity and ecosystem services in the EU Outermost Regions and Overseas Countries and Territories by :
  - addressing the wider ecosystem challenge of climate change by maintaining healthy, resilient ecosystems and fostering green infrastructure and ecosystem-based approaches to climate change adaptation and mitigation which often bring multiple benefits;
  - strengthening capacities at a local and regional scale, including the neighbouring countries, by promoting exchange of information and best practice amongst all stakeholders including local administration, landowners, private sector, researchers and civil societies etc... ;
  - strengthening existing nature conservation programmes and related efforts within and outside conservation areas;
  - broadening the knowledge base and filling the knowledge gaps, including quantifying the value of ecosystem functions and services;
- d) encourage and facilitate transboundary working; addressing issues such as invasive alien species, the impacts of climate change and the implementation of international conventions in particular CITES<sup>1</sup> and the three Rio Conventions<sup>2</sup>;
- e) develop mechanisms to lever resources including ‘payments for ecosystem-services’ (PES).

Examples of actions to achieve the objectives mentioned above are:

- measures to strengthen the knowledge base with regards to a concerned site, including collection of baseline data in places where this information does not exist, monitoring activities including – inter alia – climate change impacts on biodiversity and ecosystems, and monitoring and management of the impacts of invasive alien species;
- actions of “passive management”: observation, follow-up and reporting about natural evolution and spontaneous adaptation of ecosystems;
- actions of “active management”: maintenance and restoration of high biodiversity areas and healthy ecosystems, creation of protection infrastructure, and recovery programmes for critically endangered species;
- measures to develop more intensive management considering ? the ecosystem services namely for the benefit of the local population;
- measures to mitigate and adapt to climate change based on ecosystem services, i.e. ecosystem-based approaches. Approaches with multiple benefits are given priority.
- development of green infrastructure;
- promotion of management and sustainable use of biodiversity and ecosystem services (e.g. for tourism) in sites for which such an approach is appropriate;

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<sup>1</sup> Convention on International Trade in Endangered Species

<sup>2</sup> Convention on Biological Diversity (CBD), United Nations Framework Convention on Climate Change (UNFCCC) and United Framework Convention on Combating Desertification (UNCCD)

- transitory measures to adapt existing practices towards a sustainable use of ecosystem services including sustainable agriculture, forestry and fisheries;
- measures to safeguard and valorise traditional knowledge linked to the sustainable use of biodiversity and ecosystem services, guaranteeing equitable sharing of benefits, namely with local and indigenous people;
- education measures at environment centres to inform about the natural patrimony of the designated site and the ecosystem services;
- development and demonstration of best practice for the management and restoration of sites;
- communication actions to valorise the network and sites and the measures undertaken in favour of a sustainable social and economic valorisation of ecosystem services;
- capacity building for local managers and provision of research studentships;
- provision of additional human resources;
- networking in particular with a view for the long term durability of the scheme;
- development and implementation of enabling legislation and policies;
- short, medium and long-term follow-up measures with regards to drivers (inter alia climate change) having an impact on biodiversity and ecosystem services;
- identification, designation and management of sites and reporting measures;
- formation of managers and site users;
- setting up a managers' network on regional and national level, including managers of *BEST* sites or other PAs.

This list is not exhaustive. Proposals may include one or several of the upper mentioned measures.

### **1.3 Financial Allocation Provided by the European Commission**

The overall indicative amount made available under this Call for Proposals is €2.000.000.

The European Commission reserves the right not to award all available funds.

The maximum EU funding rate of co-financing for this call is 95% of the eligible costs.

## **2. RULES FOR THIS CALL FOR PROPOSALS**

### **2.1 Eligibility of applicants**

The target beneficiaries are primarily public and private bodies in the EU Outermost Regions and Overseas Countries and Territories, site managers, research institutions, non governmental organisations and international organisations involved in biodiversity conservation and sustainable development actions including also actions for climate change adaptation and mitigation.

Applicants and their partners must be public or private bodies, actors and institutions.

Applicants must be registered in an EU Member State or in an EU Overseas Country and Territory or be an International organisation.

Partners from Third Countries are also eligible.

The application must not be presented by a body acting as an intermediary for a third party.

### **2.2 Eligibility of projects (planned duration, size and location)**

The recommended duration of the project(s) is between 12 and 36 calendar months. However, considering the diversity of the EU Outermost Regions and Overseas Countries and Territories in terms of geographic location as well as their climatic, environmental, social and financial conditions, the duration of a project may be shorter than the recommended period.

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 is awarded. No grant may be awarded retrospectively for actions already completed.

Considering the differing needs and types of projects the size of projects may vary considerable. It is up to the applicant to demonstrate best value for money. The duration shall be proportionate to the scope of the project and measures involved.

It is expected that the projects eligible under this call will be carried out in the EU Outermost Regions and Overseas Countries and Territories. Location elsewhere (e.g. in a neighboring island or region) may be considered, provided it can be demonstrated that the project contributes to conservation and sustainable use of biodiversity and ecosystem services in the EU Outermost Regions and Overseas Countries and Territories.

### **2.3 Number of Proposals per Applicant**

An applicant may submit more than one proposal under this Call for Proposals.

### **2.4 Eligibility of Costs**

Only "eligible costs" can be taken into account for a grant. The budget is therefore both a cost estimate and a ceiling for "eligible costs". Note that the eligible costs must be based on real costs duly justified by supporting documents (except for subsistence costs and indirect costs where flat-rate funding apply).

The amount of the grant is always subject to the condition that the checking process which precedes the signing of the grant agreement does not reveal problems requiring changes to the budget (for instance arithmetical errors, inaccuracies or unrealistic costs and other ineligible costs). The checks may give rise to requests for clarification and may lead the European Commission to impose modifications or reductions to address such mistakes or inaccuracies. The amount of the grant and the percentage of co-financing as a result of these corrections may not be increased in any case.

It is therefore in the applicant's interest to provide a realistic and cost-effective budget.

#### Eligible direct costs

To be eligible under the call for proposals, costs must respect the provisions of Article II.14 of the General Conditions to the Standard Grant Agreement (see Annex F), or, for International Organisations, Article 14 of the General Conditions to the Standard Contribution Agreement (see Annex G).

In particular, in order to be eligible for EU funding, costs must:

- be necessary for the implementation of the project, be included in the estimated budget attached to the agreement, be reasonable and justified and consistent with the principles of sound financial management, in particular in terms of value for money and cost-effectiveness;
- be generated during the lifetime of the project (i.e. during the period of eligibility for EU funding as will be specified in the agreement);
- be actually incurred by the beneficiary, be recorded in his accounts in accordance with the applicable accounting principles, and be declared in accordance with the requirements of the applicable tax and social legislation;
- be identifiable and verifiable.

Beneficiaries must take care to avoid any unnecessary or unnecessarily high expenditure.

Expenditure eligible for financing may not have been incurred before the signature of the grant agreement, except in cases where the applicant can demonstrate the need to start the action before the grant is awarded. In this case, costs eligible for financing may not have been incurred prior to the date of submission of the grant application.

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

Eligible costs shall fall under the following categories:

- Personnel;
- Travel and subsistence;
- Rental and/or purchasing of equipment and/or depreciation;
- External assistance / Subcontracting;
- Other direct costs;
- Overheads / indirect costs.

Further information is included in part 3.

## **2.5 Ineligible Costs**

The following expenses are ineligible and not accepted:

- Contributions in kind: these are contributions that are not invoiced, e.g. voluntary work, or equipment or premises made available free of charge;

- Expenditure not related to the implementation of the project.
- Expenditure that is not supported by documentary evidence;
- Expenditure incurred outside the performance period;
- Capital increases and return on capital;
- Debt and debt service charges, doubtful debts;
- Provisions;
- Interest owed;
- Exchange losses;
- VAT, unless the beneficiary can show that he/she is unable to recover it;
- Excessive or reckless expenditure;
- Costs incurred by the beneficiary but already covered by a specific action receiving an EU grant.

## **2.6 Income**

Total income must be in balance with total expenditure. The income side of the budget must show:

- The direct monetary (cash) contribution from the beneficiary's own resources and/or the contribution from any other fund providers. This means an effective income, a financial flow that can be traced in the written accounts of the beneficiary.
- Any income expected to be generated by the implementation of the project should be detailed (e.g. the yield from sales of publications or the fees charged to participants attending a conference, membership contributions, financial interest, etc.).
- The grant sought from the European Commission.

### Contributions 'in kind'

Contributions in kind, which must be listed separately in the budget (Annex C), do not represent actual expenditure and are not eligible costs. The contributions in kind may not be treated as co-financing by the Beneficiary.

The cost of staff assigned to the project is not a contribution in kind and may be considered as co-financing in the budget of the project, when paid by the Beneficiary or his partners.

Notwithstanding the above, if the description of the project as proposed by the Beneficiary foresees the contributions in kind, such contributions have to be provided.

## **2.7 How to Apply and the Procedures to Follow**

### **2.7.1 Application forms**

Applications must be submitted using the Grant Application Form (Annex A), Standard CV Format (Annex B) and Financial Forms (Annex C). Applicants should keep strictly to the format of these and fill in the paragraphs and the pages in order. Please provide budget with round figures.

CVs of all relevant staff involved in the project, both from the applicant, its partner organisations and associates, should be provided using the format included in Annex B.



Project proposals may be submitted in any official language of the European Union. However, in order to speed up the evaluation process, applicants who wish to apply in another language are encouraged to provide a summary of their proposal in English.

Please complete the forms carefully and as clearly as possible so that they can be assessed properly.

Any error or any major inconsistency in the forms (e.g. the amounts mentioned in the Annex C are inconsistent with those mentioned in the grant application form) may lead to the rejection of the proposal.

Clarifications will only be requested when information provided is unclear, thus preventing the European Commission from conducting an objective assessment.

More information for completing the forms is available in part 3.

### **2.7.2 Where and how to send the application**

Applications must be submitted in a sealed envelope by registered mail, private courier service or by hand-delivery (a signed and dated certificate of receipt will be given to the deliverer) at the address below:

Postal address:

EUROPEAN COMMISSION  
DG ENV B.2  
BU-5 03/043  
B-1049 BRUSSELS  
Title: *BEST*

Delivery by hand is possible at the following address only:

European Commission  
Central Mail Service  
OIB.4  
Avenue de Bourget, 1  
B – 1140 Brussels

Applications sent by fax or by e-mail or delivered to other addresses will be rejected.

Applications must be submitted in one original and two copies in A4 size. For economical and ecological reasons, we strongly recommend that you submit your files on paper-based materials (no plastic folder or divider). We also suggest you use double-sided print-outs as much as possible.

The complete application form and the budget must also be supplied in electronic format (CD-Rom or memory stick) in single separate files (e.g. the application form must not be split into several different files). The electronic format must contain **exactly the same** proposal as the paper version enclosed.

**We recommend to send in addition an informal "declaration of intent" to submit a proposal possibly accompanied by a short description and/or the proposal in pdf format to [ENV-BEST@ec.europa.eu](mailto:ENV-BEST@ec.europa.eu)**

Where an applicant sends several different proposals, each one has to be sent separately.

Applicants must verify that their application is complete. This implies:

Applicants must verify that forms are complete and signed.

Where required, the application forms must be completed with date and signature in such a way that the status and full name of the signatory are clearly identifiable.

Applicants must verify that mandatory annexes are complete.

Mandatory annexes that are required for all applications: (1) annual activity report of the applicant organisation and (2) the curriculum vitae of all relevant professional staff of all organisations involved in the project. Thus, (2) is required for all relevant staff involved, both from the applicant and the associated partners.

In addition to these annexes, private organisations acting as applicant must submit (1) the profit and loss account and the balance sheet for the last 2 financial years. These documents are obligatory for all private organisations; (2) a list of the members of the management or executive board (names, title or function within the applicant organisation); (3) the articles of association (only applicable to private companies) or the official registration certificate of association (only applicable to associations).

### **Incomplete applications may be rejected.**

#### ***2.7.3 Deadline for submission of proposals***

**The deadline for the submission of proposals is 9 September 2011, 17:00 Brussels' Time** as evidenced by the date of dispatch, the postmark or the date of the deposit slip. In case of hand-deliveries, the deadline for receipt is at 17:00 hours as evidenced by the signed and dated receipt. Any application submitted after the deadline will automatically be rejected.

Once your proposal has been received and registered by the European Commission, an acknowledgement of receipt will be dispatched to the applicant in three weeks after the closing date of the present call for proposals. The acknowledgment of receipt will contain a reference number, which must be mentioned in all correspondence concerning the proposal.

Applicants, who have not received an acknowledgement of receipt by e-mail within three weeks after the closing date, should contact the European Commission by e-mail: [ENV-BEST@ec.europa.eu](mailto:ENV-BEST@ec.europa.eu)

#### ***2.7.4 Further information***

Questions may in addition be sent by e-mail indicating clearly the reference of the call for proposals:

E-mail address: [ENV-BEST@ec.europa.eu](mailto:ENV-BEST@ec.europa.eu)

In the interest of equal treatment of applicants, the European Commission cannot give a prior opinion on the proposal.

Questions that may be relevant to other applicants, together with the answers, will be published on the internet at the website: [http://ec.europa.eu/environment/funding/grants\\_en.htm](http://ec.europa.eu/environment/funding/grants_en.htm)

#### ***2.7.5 Data protection and management***

The follow up of your response to the call for proposals will require the recording and further processing of personal data (name, address, CV, for example).

Regulation (EC) 45/2001, of the European Parliament and of the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the Community institutions and bodies and on the free movement of such data, applies.

Replies to questions and personal data requested are necessary for the purpose of assessing your proposals according to the specifications of the call for proposals and will only be processed by DG Environment for this purpose and, as the case may be, for the conclusion of the grant agreement.

You may, upon request, obtain the communication of your personal data and rectify any inaccurate or incomplete personal data. Moreover, as regards the processing of your personal data, you have a right to recourse at any time to the European Data Protection Supervisor.

Should you have any queries concerning the processing of your personal data, please address them to the e-mail address mentioned under 2.7.4.

## **2.8 Evaluation and Selection of Applications**

Applications will be examined and evaluated by the European Commission with the possible assistance of external assessors. All proposals submitted by applicants will be assessed according to the following steps.

- (a) assessing the formal eligibility of the submitted proposals (= admissibility criteria, see 2.8.1 and eligibility criteria, see 2.1 and 2.2);
- (b) assessing whether or not exclusion criteria apply (=exclusion criteria, see 2.8.2);
- (c) assessing the operational and financial viability of the applicant (=selection criteria, see 2.8.3) and;
- (d) evaluating the overall relevance and quality of the proposals (=award criteria, see 2.8.4).

### **2.8.1 Admissibility criteria**

- A. The proposal was sent to the European Commission at the latest by the deadline mentioned in paragraph 2.7.3.
- B. Hand-written applications will not be accepted.
- C. Use of standard forms

The use of standard application form provided by the European Commission as part of this Call for Proposals is mandatory. Modifications of the content of the form are not permitted; only minor changes in font, size and layout can be accepted.

- D. Forms are not hand-written

Except for dates and signatures, the information on the application forms must not be hand-written.

- E. The project or actions within projects do not or will not benefit from financial support under other EU financial instruments;
- F. The EU financing rate requested is within the limits of the EU contribution (see item 1.3).

### **2.8.2 Exclusion criteria**

A proposal will be excluded if the applicant or a partner is in any of the situations mentioned below:

- a) they are bankrupt or being wound up, are having their affairs administered by the courts, have entered into an arrangement with creditors, have suspended business activities, are the subject of proceedings concerning those matters, or are in any analogous situation arising from a similar procedure provided for in national legislation or regulations;
- b) they have been convicted of an offence concerning their professional conduct by a judgement that has the force of res judicata;

- c) they have been guilty of grave professional misconduct proven by any means which the European Commission can justify;
- d) they have not fulfilled obligations relating to the payment of social security contributions or the payment of taxes in accordance with the legal provisions of the country in which they are established or those of the country of the European Commission or those of the country where the grant agreement is to be performed;
- e) they have been the subject of a judgement that has the force of res judicata for fraud, corruption, involvement in a criminal organisation or any other illegal activity detrimental to the Communities' financial interests.
- f) they are subject to a conflict of interest;
- g) they are guilty of misinterpretation in supplying the information required by the European Commission or fail to supply this information.

The applicants (coordinators) have to sign a declaration on oath that their company/ organisation is not in any of the situations mentioned above (see part V of the grant application form). **Omitting to sign and/or date this form will result in the exclusion of the proposal.** The European Commission may request at any time further evidence for the correctness of that declaration.

### 2.8.3 Selection criteria

The selection will be based on the applicants' financial and technical capacity to complete the proposed project.

#### 2.8.3.1 OPERATIONAL CAPACITY

Applicant organisations must show that they have the technical and management capacity to complete the project. They must demonstrate the capacity to manage an activity corresponding to the size of the project described in the proposal. In particular, the team responsible for the project must have adequate professional qualifications and experience. In order for this to be assessed, the applicant must include in the proposal:

- the applicant organisation's activity report;
- the list of the members of the management or executive board (names, title or function within the applicant organisation);
- the curriculum vitae of all relevant professional staff of both the applicant and the partner involved in the project, preferably using the model provided by the following webpage:

<http://europass.cedefop.europa.eu/europass/home/vernav/Europasss+Documents/Europass+CV/navigate.action>

They must provide information about their capacity to provide the service and demonstrate their experience of working with other parties in transnational projects and their ability to complete successfully the project according to plan.

#### 2.8.3.2 FINANCIAL CAPACITY

A proposal is eliminated if the European Commission has evidence that the applicant or one of its partners are not reliable from a financial point of view and/ or fall under any of the following situations:

- the results of audits carried out by European institutions or their authorised bodies in relation to the applicant or a partner have shown their inability to comply with the administrative rules regulating EU grants and in particular those applicable to this programme;

- the applicant does not possess the financial capacity to cover their share of project costs/financing. For the financial capacity, the European Commission checks in detail whether the applicant has stable and sufficient sources of finance to ensure the continuity of their organisation throughout the project and to play a part in financing it.

In case the assessment of the financial capacity shows a risk that does not justify exclusion, the Commission reserves itself the right to apply risk-mitigating measures (such as the request of a bank guarantee for the pre-financing or the modification of the payments schedule).

To that end, any applicant with a "private" status must include in the proposal their annual accounts for the last 2 financial years (i.e. balance sheet, profit and loss accounts). The verification of financial capacity shall not apply to public bodies or international organisations.

To assess the financial and technical capacity of the applicant, the may ask for additional information/documents and to use all the information at its disposal.

Where the application concerns grants for an action for which the amount exceeds EUR 500 000, an audit report produced by an approved external auditor must be submitted *except for secondary and higher education establishments*. This report should certify the accounts for the last financial year available. This does not apply to natural persons in receipt of scholarships nor to public bodies or international organisations.

#### **2.8.4 Award criteria**

Only proposals which meet the requirements of formal eligibility, admissibility, exclusion and selection criteria mentioned above will be eligible for further evaluation. During the award stage the European Commission will evaluate the overall relevance and quality of the proposal.

Applicants must demonstrate a sound understanding of the objectives of this call. A grant will be awarded with a view to the successful completion of those projects deemed the most suitable according to this general criterion.

The main award criteria for this call for proposals are:

- technical coherence: proposal should be clear, detailed, coherent, realistic and feasible in terms of actions and timetable;
- financial coherence and quality of the proposed budget: consistency with the technical proposal, cost-efficiency and value for money;
- contribution to the general objectives of the preparatory action: scope of the project, involvement of different stakeholders, expected results, methodology and proposed assessment mechanisms;
- EU added value in terms of stimulation of best-practice, innovation, demonstration, potential for sustainability and potential for continuation after the end of the preparatory action;
- geographical scope and potential outreach to Third Countries.

In an attempt to maximise the chances to showcase the multiple benefits which can be achieved through the BEST scheme and to build the basis for the durability of the scheme the award evaluation is carried out in two steps. In Step 1 the overall quality of the proposal is assessed, while Step 2 focuses on the contribution to specific objective areas. Step 2 will only be carried out for the proposals which have passed the threshold of Step 1.

**Funding will be awarded to the top ranking proposal of each specific objective area (see evaluation sheet below). For the remaining budget a ranking list will be established according to the sum of the**

**scores reached in Step 1 and Step 2 and proposals will be recommended for support, until the whole budget is used.**

This means a proposer can maximize the chances for a successful proposal by focusing on one or several specific objective areas. In case of equal scores the proposal with a third country partnership will be given priority.

The award criteria are distributed and weighted as follows:

### **Step 1**

#### **Technical coherence and understanding (Max 40 points)**

The proposal should demonstrate an understanding of the rationale of the preparatory action. It must include qualifications and skills of the proposed project manager, and the availability of competent staff providing a sufficient input to achieve the project deliverables. The proposal must be clear, detailed, coherent, realistic and feasible in terms of activities and expected results.

#### **Financial coherence and availability (Max 30 points)**

The proposal should demonstrate a financial coherence and sufficient quality of the proposed budget. It needs to be consistent with the technical proposal, to prove its cost-efficiency and value for money. This implies that the proposal needs to demonstrate an efficient project management. The proposal must be coherent, realistic and feasible in terms of resources and timetable.

#### **Contribution to general objectives, EU added value and methodology (Max 30 points)**

The proposal should indicate the contribution to the general objectives of the preparatory action: scope of the project, involvement of different stakeholders, specific issues it intends to solve, expected results, methodology proposed to solve the problem. The proposal should demonstrate the EU added value in terms of stimulation of best-practice, innovation, demonstration, potential for sustainability and dissemination.

The maximum points for step 1 are 100 points. The threshold is 65 points. Only proposals which pass the threshold of Step 1 will go to Step 2.

### **Step 2**

In this step the contribution to five specific objective areas will be assessed. These are:

- Contribution to conservation of biodiversity and ecosystem services;
- Contribution to sustainable use of biodiversity and ecosystem services;
- Contribution to climate change adaptation and/or mitigation;
- Contribution to building partnerships (including third country partnerships), awareness raising, education, communication;
- Contribution to building the foundation for the durability of the BEST scheme.

The award evaluation is summarized in the evaluation sheet below.

<b>Step 1: general award criteria (max points: 100; threshold: 65)</b>	<i>Comments :</i>	<i>Score</i>
Technical coherence and understanding (max points: 40)		
Financial coherence and availability (max points: 30)		
General objectives, EU added value and methodology (max points: 30)		
	<i>Total Step 1 :</i>	
<b>Step 2: specific award criteria (max 10 points per criteria)</b>		
Contribution to conservation of biodiversity and ecosystem services		
Contribution to sustainable use of biodiversity and ecosystem services		
Contribution to climate change adaptation and/or mitigation		
Contribution to building partnerships (including third country partnerships), awareness raising, education, communication		
Contribution to building the foundation for the durability of the BEST scheme		
	<i>Total Step 1 + Step 2</i>	

## **2.9 Notification of the European Commission's Decision**

### **2.9.1 Content of the Decision**

Applicants will be informed in writing of the European Commission's decision concerning their application and the reasons for the decision.

Applicants believing that they have been harmed by an error or irregularity during the award process may petition to the European Commission directly. The European Commission must reply within 90 days of receipt of the complaint.

The applicant may have recourse to procedures established under EU legislation. European citizens or residents, including legal entities with a registered office in the European Union, also have the right to

complain to the European Ombudsman<sup>3</sup>, who investigates complaints of maladministration by the European Union Institutions.

### 2.9.2 Indicative time table

The indicative time table below provides an overview of milestones until finalisation of grant agreements:

	<b>DATE</b>	<b>TIME*</b>
<b>Deadline for submission of proposals</b>	09/09/2011	17:00 hours
<b>Acknowledgement of receipt</b>	October 2011	-
<b>Information to applicants on the evaluation</b>	November 2011	-
<b>Notification of award</b>	November 2011	-
<b>Grant agreement signature</b>	December 2011	-

\*All times are in the time zone of the country of the European Commission (Belgium).

### 2.10 Conditions Applicable to Implementation of the Projects

Following the decision to award a grant, the Beneficiary will be offered a grant agreement based on the European Commission's standard grant agreement (see Annex F) or a Standard Contribution Agreement (see Annex G) in case where the beneficiary is an International Organisation. By signing the application form, the applicant declares accepting, in case where it is awarded a grant, the Contractual conditions as laid down in the Standard Grant agreement.

#### Implementation contracts

Where implementation of the project requires the Beneficiary to award procurement contracts, it must award the contract to the tenderer offering the best value for money, that is to say, the best price-quality ratio, in compliance with the principles of transparency and equal treatment for potential contractors, care being taken to avoid any conflict of interests.

### 2.11 Payment Schedule

Following the award of a grant, and after the signature of the grant agreement by both parties, the European Commission will pay 50 % of its contribution as a pre-financing payment, and interim (30%) and final (20%) payments are expected to be made respectively. The final payment of the EU contribution will be made after acceptance by the European Commission of the final technical report and on the basis of the final financial statement and the eligible costs of the action/ project calculated by the European Commission.

Please note that interest yielded by the (50 %) pre-financing payment must be declared in the final financial statement. A bank guarantee may be required in respect of the pre-financing payment.

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<sup>3</sup> <http://www.ombudsman.europa.eu/home/en/default.htm>



### 3. RECOMMENDATIONS FOR COMPLETING THE APPLICATION FORM

The application form provides information on administrative and technical aspects of the applicant and its partners as well as financial information on the project. The application form consists of two parts, which have to be downloaded from the following website:

[http://ec.europa.eu/environment/funding/grants\\_en.htm](http://ec.europa.eu/environment/funding/grants_en.htm)

- **Part 1 concerns the administrative and thematic part** of the project proposal; the template is available for download as a Word file (Annex A).
- **Part 2 concerns the financial part** of the project proposal; forms are available for download as Excel files (Annex C: Forms F).

The European Commission will evaluate those applications which are submitted using these templates, duly completed and accompanied by all required supporting documents.

All forms should be completed, printed out and inserted into the application.

#### 3.1 Part 1: Administrative and Thematic Information

Please indicate dates using the format day/month/year.

- Legal Entity Form (Annex D) – see first part of the grant application form

Complete this form carefully! Please note that the form on this page is only an example. The form specifically adapted to the legal status of the Applicant as well as to the country/ language is available here: [http://ec.europa.eu/budget/contracts\\_grants/info\\_contracts/legal\\_entities/legal\\_entities\\_en.cfm](http://ec.europa.eu/budget/contracts_grants/info_contracts/legal_entities/legal_entities_en.cfm). This link leads to a web application that can be typed and printed.

- Bank Account Form (Annex E) – second part of the grant application form

The form specifically adapted to the country/ language of the bank account is available here: [http://ec.europa.eu/budget/contracts\\_grants/info\\_contracts/financial\\_id/financial\\_id\\_en.cfm](http://ec.europa.eu/budget/contracts_grants/info_contracts/financial_id/financial_id_en.cfm). This link leads to a web application that can be typed and printed. The bank stamp and signature of its representative are not required if the form is accompanied by a copy of a recent bank statement (not older than 3 months before submission of the grant application). The signature of the account holder is obligatory in all cases.

**Important!** The account should be opened in the name of the applicant organisation.

#### 3.2 Part 2: Financial Forms F

The financial section consists of 11 forms.

All forms should be completed, printed out and inserted into the application. The cells marked in yellow contain formulas and therefore should not be completed.

## **General**

The EU contribution will be calculated on the basis of eligible costs. For information on the different cost categories and on ineligible costs, please refer to Sections 2.4-2.6 and to the below instructions.

Internal invoicing (i.e. costs which result from transactions between departments of a beneficiary) is not allowed, unless it is possible to prove that such transactions represent the best value for money and exclude all elements of profit, VAT and overheads.

All amounts, where applicable, should be exclusive of VAT, unless the applicant / relevant partner are unable to recover VAT. In that case the amount should be inclusive of VAT. All costs should be in Euro (€) and the amounts rounded to the nearest whole Euro (€).

Indirect costs/overheads are eligible as a flat rate of 7% of the total direct eligible costs. They are not eligible for organisations that, at the same time, benefit from an operating grant.

- Form F0 – Provisional budget

The form is filled in automatically, based on the data provided in forms F1, F3 to F8, except for

- **Requested EU contribution:** Please specify the amount of financial contribution requested from the European Commission.

- Form F1 – Project funding breakdown

This form describes the funding of the project by the beneficiaries and/or co-financier(s), as well as the EU contribution requested per beneficiary.

**Beneficiary N°:** Please use the number given in the Beneficiary profiles in the Grant Application Form.

**Beneficiaries' short name (Acronym):** As in the Grant Application form.

**Total costs of the actions in €** Indicate the total costs of the actions undertaken by the beneficiaries as in the Grant Application form.

**Coordinating beneficiary/applicant contribution:** specify the amount of financial contribution provided by the applicant, as indicated in the Grant Application form. This amount cannot include contributions by third parties.

**Associated beneficiary/partner contribution:** Indicate the financial contribution from each partner, as indicated in the Grant Application form. This amount cannot include contributions by third parties.

**Amount of EU contribution requested:** Specify the amount of EU financial contribution requested by the applicant and each of the partners.

**Third party name:** Same as in the Grant Application form.

**Amount of co-financing in €** Indicate the financial contribution of each third-party as in the Grant Application form.

- Form F2

Please provide for every activity a detailed breakdown of costs per cost category in form **F2**.

Particular attention should be given to the coherence of the presented costs. In particular, please make sure that totals for each cost category are the same as those calculated in forms **F3 to F7**.

Depending on the number activities, rows may have to be added on these tables. Information should be consistent with the contents of the Grant Application form.

- Notes common to Forms F3 to F7

It is required for all reported budget items to provide a reference to the activities according to the Grant Application form. Should a budget item refer to more than one activity, please indicate each one of them.

- Form F3 – Personnel costs (only direct costs)

**General:** The salary costs of civil servants may be considered 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.

**Type of contract:** Please indicate the exact legal name of the type of contract (permanent staff, temporary, etc.). Service contracts with individuals may be charged to this category on the condition that the individual concerned works in the beneficiary/ partner's premises and under its supervision and provided that such practice complies with the relevant national legislation. The time that each individual spends working on the project shall be recorded using time-sheets drawn up and certified by the beneficiary/partner.

**Category:** Please identify each category or grade in a clear and unambiguous manner to enable the European Commission to monitor the labour resources allocated to the project, analyse cost claims and carry out audits. Examples of staff categories are: project manager, senior engineer, technician/worker, etc. Where known, please indicate the name of the person. In this case you should use one line per person

**Annual gross salary:** Please indicate the gross salary or wages plus obligatory social charges but excluding any other costs. The salary for a category may be based on indicative average rates if they fairly reflect the grades working on the project. In either case, the average must reasonably reflect the personnel cost of the project. Please remember that, should your proposal be financed by the European Commission, only the real costs (e.g. actual salaries) will be considered as eligible costs of the project.

**Daily rate:** The daily rate should be calculated on the basis of the annual number of working days according to national legislation, collective agreements, employment contracts, etc. An example for determining the total productive days per year could be as follows (provided what is established in the appropriate legislation):

Days/year	365 days
Less 52 weekends	104 days
Less annual holidays	25 days
Less statutory holidays	11 days
= Total productive days	<u>225 days</u>

The **number of working days assigned to the project** reflects the number of days needed to carry out the project.

If temporary staff is employed, the methodology set out above may not be applicable. In this case, the methodology should be explained and the possible detail on the calculation of the budgeted costs should be provided in the form.

- Form F4 – Travel and subsistence costs

You may use more than one line to describe the reason for travel or destination, if necessary, but costs may be presented collectively: e.g. for the total of all technical co-ordination meetings. Clear descriptions should always be given. Please indicate whether the persons travelling are personnel of the applicant / partner(s), or other persons (e.g. members of a steering committee, experts, people taking part in exercises etc.).

**Journey:** Specify the country and city of origin and destination, if already known. If applicable, for repeated visits to the project area, write 'project area'.

**Reason for travel:** Specify the reason for travel. Examples: ‘dissemination event’, ‘technical co-ordination meeting’, ‘project area visit’.

**Travel costs:** Travel costs shall be charged in accordance with the internal rules of the applicant/ partner. The applicant and the partners should endeavour to travel in the most economical and environmentally friendly way. Please indicate travel unit costs. For this purpose you may also refer to data from previous experience or to quotes from a travel agent.

**Subsistence costs:** They cover hotel costs, meals, sundry expenses, local transport etc. and should be applied according to the internal rules of the applicant / partner. *If there is no such rule, the subsistence costs must not exceed the scales approved annually by the European Commission (see Annex H).*

**Important:** *Subscription fees for conferences or events should be declared under “Other direct costs”.*

- Form F5 – Equipment costs (rental or depreciation)

**Supplier/ procedure:** Specify the legal name of the supplier (if already known). Specify the procedure followed or planned for selecting the supplier, e.g. ‘public tender’, ‘direct treaty’, ‘framework agreement’, etc. Sub-contracts by a "public" beneficiary must be awarded in accordance with the applicable rules on public tendering and in conformity with EU Directives on public tendering procedures.

The "private" beneficiary/partner shall invite competitive tenders from potential sub-contractors and award the contract to the bid offering best value for money; in doing so they shall observe the principles of transparency and equal treatment of potential sub-contractors and shall take care to avoid any conflicts of interest.

**Description:** Give a clear description of each item, e.g. ‘computer’, ‘database software’, etc.

**Purchase Costs:** Indicate the full cost of the equipment. Do not apply any depreciation.

**Depreciation rate:** The beneficiary/partners shall apply its internal accounting standards to calculate the rate of depreciation applicable for each item. To do this they shall take into account the date of purchase, the duration of the project and the rate of actual use for the purposes of the project. Only depreciation costs for equipment purchased during the lifespan of the project can be recorded in this category.

- Form F6 – Sub-contracting / external assistance costs

You may use more than one line for the description of the sub-contract, if necessary. A clear description of the service should be given.

**Provider / procedure:** Specify the legal name of the service provider (if already known). Specify the procedure followed or planned to sub-contract to the provider, e.g. ‘public tender’, ‘direct treaty’, ‘framework agreement’, etc. Sub-contracts by a "public" beneficiary/partner must be awarded in accordance with the applicable rules on public tendering and in conformity with EU Directives on public tendering procedures.

The "private" beneficiary/partner shall invite competitive tenders from potential sub-contractors and award the contract to the bid offering best value for money; in doing so they shall observe the principles of transparency and equal treatment of potential sub-contractors and shall take care to avoid any conflicts of interest.

**Description:** Give a clear description of the subject of the sub-contract/ service to be provided. For example: ‘conducting of impact assessment’, ‘maintenance of ...’, ‘renting of ...’, ‘consultancy on ...’, ‘web page development’, ‘intra-muros assistance’, ‘organisation of dissemination event’, etc.

**Important:** Costs related to the purchase or leasing (as opposed to renting) of equipment, supplied under sub-contracts are not to be charged to the budget heading for sub-contracting/ external assistance. These costs should be declared separately under the budget heading for equipment.

**Important: beneficiary/partner cannot sub-contract to one another or internally (e.g. between departments or subsidiaries).**

If an **independent financial audit** is required, the beneficiary should incorporate an appropriate cost under sub-contracting. The purpose of the audit report is to certify that the submitted accounts are sincere, reliable and substantiated by adequate supporting documents. The auditor shall also certify that all costs incurred comply with the provisions set in the Grant Agreement. (NB: For public bodies, the financial audit can be conducted by the appropriate internal audit services of the institution.)

For more information on the rules applicable to subcontracts, please refer to Article II.9 of the model grant agreement.

- Form F7 – Other direct costs

**Supplier / procedure:** as above, if applicable

**Description:** Give a clear description of the other costs, e.g. type of consumables, financial costs such as a bank guarantee (if required by the European Commission), inscription fees etc.

It should be noted that communication costs (e.g. telephone, mailing), costs related to buildings (e.g. rent, heating, electricity) and general administrative expenses (e.g. office equipment, stationery) should be charged to the overheads category, unless it can be proven that the cost item is directly and exclusively linked to the project. If applicable, please specify the type of unit used (e.g. pages, etc).

Bank guarantee: A guarantee by a bank or financial institution equal to the amount of the advance payment (pre-financing), and covering the duration of the project plus six months, is obligatory only when the total pre-financing represents over 80% of the total amount of the EU contribution and exceeds EUR 60 000. This obligation does not apply to public sector bodies and International organisations. This guarantee may be replaced by a joint and several guarantee by a third party or by a joint guarantee of the beneficiary and its partners. The guarantee shall be denominated in Euro.

- Form F8 – 'In kind' contributions (1) /costs not included in the budget (2)

[1] refers to voluntary work or other services or assets that will be available for the project free of charge and may be accounted as a “virtual” cost for information purpose only, e.g. working time free of charge, free use of premises, accommodation, meals etc. [2] refers to actions that are necessary for implementation but are either not eligible or the applicant does not wish to include them in the budget. None of these amounts is used to determine the EC contribution. Nevertheless, they are important in order to assess the real total cost of the project.

- Form F9 – Determination of financial capacity

#### ***Simplified balance sheet and profit and loss account***

Form F9 has to be completed **by private applicants only**. Applicants considered as public entities or international organisations do not have to complete this form. Private applicants must indicate if they are a profit or a non profit making company/organisation.

Within form F9, financial data based on the company's/organisation's balance sheet and profit and loss account are collected in a standardised form. Please find below a correspondence table explaining the grouping of different accounts compared to the Fourth Directive on accounting harmonisation. You should complete this form carefully. Given its complexity, the form should be completed by a professional accountant or an auditor. The data reported will be used to evaluate the financial viability of the company/organisation. Thus, it is very important that the data reported are accurate. The European Commission may wish to cross-check the data with those reported in the official certified accounts (to be submitted as obligatory documents by private applicants). For this purpose, the European Commission reserves the right to ask for further documentation during the evaluation process.

The amounts have to be entered in euros. For financial statements established in other currencies, please refer to the EC InforEuro exchange rates (according to the closing date of the statement) available on: <http://ec.europa.eu/budget/inforeuro/index.cfm?Language=en>

***Abbreviations  $t-1$  and  $t0$***

The abbreviation  $t0$  represents the last certified historical balance sheet and profit and loss account;  $t-1$  is the balance sheet prior to the last certified one. Consequently, the *closing date  $t0$*  is the closing date of the last certified historical balance sheet; the *closing date  $t-1$*  is the closing date of the balance sheet prior to the last one. *Duration  $t0$*  is the number of months covered by the last historical balance sheet. *Duration  $t-1$*  is the number of months covered by the penultimate certified historical balance sheet.

<b>BALANCE SHEET</b>	<b>CORRESPONDANCE 4<sup>th</sup> ACCOUNTING DIRECTIVE</b>	
<b>ASSETS</b>	<b>ASSETS / 4<sup>th</sup> ACCOUNTING DIRECTIVE (Article 9)</b>	
<b>1. Subscribed capital unpaid</b>	<b>A. Subscribed capital unpaid</b>	A. Subscribed capital unpaid (including unpaid capital)
<b>2. Fixed assets</b>	<b>C. Fixed Assets</b>	
2.1. Intangible fixed assets	B. Formation expenses as defined by national law C. I. Intangible fixed assets	B. Formation expenses as defined by national law C.I.1. Cost of research and development C.I.2. Concessions, patents, licences, trade marks and similar rights and assets, if they were: (a) acquired for valuable consideration and need not be shown under C (I) (3); or (b) created by the undertaking itself C.I.3. Goodwill, to the extent that it was acquired for valuable consideration C.I.4. Payments on account
2.2. Tangible fixed assets	C.II. Tangible fixed assets	C.II.1. Land and buildings C.II.2. Plant and machinery C.II.3. Other fixtures and fittings, tools and equipment C.II.4. Payment on account and tangible assets in course of construction
2.3. Financial assets	C.III. Financial assets	C.III.1. Shares in affiliated undertakings C.III.2. Loans to affiliated undertakings C.III.3. Participating interests C.III.4. Loans to undertakings with which the company is linked by virtue of participating interest C.III.5. Investments held as fixed assets C.III.6. Other loans C.III.7. Own shares (with an indication of their nominal value or, in the absence of a nominal value, their accounting par value)
<b>3. Current assets</b>	<b>D. Currents assets</b>	
3.1. Stocks	D.I. Stocks	D.I.1. Raw materials and consumables D.I.2. Work in progress D.I.3. Finished products and goods for resale D.I.4. Payment on account
3.2.1. Debtors due after one Year	D.II. Debtors, due and payable after more than one year	D.II.1. Trade debtors D.II.2. Amounts owed by affiliated undertakings D.II.3. Amounts owed by undertakings with which the company is linked by virtue of participating interest D.II.4. Others debtors D.II.6. Prepayments and accrued income
3.2.2. Debtors due within one year	D.II. Debtors due and payable within a year	D.II.1. Trade debtors D.II.2. Amounts owed by affiliated undertakings D.II.3. Amounts owed by undertakings with which the company is linked by virtue of participating interest D.II.4. Others debtors D.II.6. Prepayments and accrued income
3.3. Cash at bank and in hand	D.IV. Cash at bank and in hand	D.IV. Cash at bank and in hand
3.4. Other current assets	D.III Investments	D.III.1. Shares in affiliated undertakings D.III.2. Own shares (with an indication of their nominal value or, in the absence of a nominal value, their accounting par value) D.III.3. Other investments
<b>Total assets</b>	<b>Total assets</b>	

<b>LIABILITIES</b>	<b>LIABILITIES / 4<sup>th</sup> ACCOUNTING DIRECTIVE (Article 9)</b>	
<b>4. Capital and reserves</b>	<b>A. Capital and reserves</b>	
4.1. Subscribed capital	A.I. Subscribed capital A.II. Share premium account	A.I. Subscribed capital A.II. Share premium account
4.2. Reserves	A.III. Revaluation reserve A.IV. Reserves	A.III. Revaluation reserve A.IV.1. Legal reserve, in so far as national law requires such a reserve A.IV.2. Reserve for own shares A.IV.3. Reserves provided for by the articles of association A.IV.4. Other reserves
4.3. Profit and loss brought forward from the previous years	A.V Profit and loss brought forward from the previous years	A.V Profit and loss brought forward from the previous years

4.4. Profit and loss for the financial year	A.VI. Profit or loss for the financial year	A.VI. Profit or loss for the financial year
<b>5. Creditors</b>	<b>C. Creditors</b>	
5.1.1 Long term non-bank debt	B. Provisions for liabilities and charges (> one year) C. Creditors (> one year)	B.1. Provisions for pensions and similar obligations B.2. Provisions for taxation B.3. Other provisions C.1. Debenture loans, showing convertible loans separately C.3. Payments received on account of orders in so far as they are not shown separately as deductions from stocks C.4. Trade creditors C.6. Amounts owed to affiliated undertakings C.7. Amounts owed to undertakings with which the company is linked by virtue of participating interests C.8. Other creditors including tax and social security C.9. Accruals and deferred income
5.2.1. Long term bank debt	C. Creditors "credit institutions" (> one year)	C.2. Amounts owed to credit institutions C.5. Bills of exchange payable
5.1.2. Short term non-bank Debt	B. Provisions for liabilities and charges (= one year) C. Creditors (= one year)	B.1. Provisions for pensions and similar obligations B.2. Provisions for taxation B.3. Other provisions C.1. Debenture loans, showing convertible loans separately C.3. Payments received on account of orders in so far as they are not shown separately as deductions from stocks C.4. Trade creditors C.6. Amounts owed to affiliated undertakings C.7. Amounts owed to undertakings with which the company is linked by virtue of participating interests C.8. Other creditors including tax and social security C.9. Accruals and deferred income
5.2.2. Short term bank debt	C. Creditors "credit institutions" (= one year)	C.2. Amounts owed to credit institutions C.5. Bills of exchange payable
<b>Total liabilities</b>	<b>Total liabilities</b>	

<b>PROFIT AND LOSS ACCOUNT</b>	<b>PROFIT AND LOSS ACCOUNT / 4<sup>TH</sup> ACCOUNTING DIRECTIVE (Article 23)</b>	
<b>6. Turnover</b>	<b>1. Net turnover</b>	1. Net turnover
7. Variation in stocks	2. Variation in stock of finished goods and in work in progress	2. Variation in stocks of finished goods and in work in progress
8. Other operating income	3. Work performed by the undertaking for its own purposes and capitalized. 4. Other operating income	3. Work performed by the undertaking for its own purposes and capitalized 4. Other operating income
9. Costs of material and consumables	5. (a) Raw materials and consumables 5. (b) Other external charges	5. (a) Raw materials and consumables 5. (b) Other external charges
10. Other operating charges	8. Other operating charges	8. Other operating charges
11. Staff costs	6. Staff costs	6. (a) Wages and salaries 6. (b) social security costs, with a separate indication of those relating to pensions
<b>12. Gross operating profit</b>	<b>Gross operating profit.</b>	
13. Depreciation and value adjustments on non financial assets	7. Depreciation and value adjustments on non financial assets	7. (a) Value adjustments in respect of formation expenses and of tangible and intangible fixed assets 7. (b) Value adjustments in respect of current assets, to the extent that they exceed the amount of value adjustments which are normal in the undertaking concerned
<b>14. Net operating profit</b>	<b>Gross operating profit - Depreciation and value adjustments on non-financial assets</b>	
15. Financial income and	Financial income and value	9. Income from participating interests



value adjustments on financial assets	adjustments on financial assets	10. Income from other investments and loans forming part of the fixed assets 11. Other interest receivable and similar income 12. Value adjustments in respect of financial assets and of investments held as current assets
16. Interest paid	Interest paid	13. Interest payable and similar charges
17. Similar charges	Similar Charges	
<b>18. Profit or loss on ordinary activities</b>	<b>Profit or loss on ordinary activities</b>	15. Profit or loss on ordinary activities after taxation
19. Extraordinary income and charges	Extraordinary income and charges	16. Extraordinary income 17. Extraordinary charges
20. Taxes on profits	Taxes	14. Tax on profit or loss on ordinary activities 19. Tax on extraordinary profit or loss 20. Other taxes not shown under the above items
<b>21. Profit or loss for the financial year</b>	<b>Profit or loss for the financial year</b>	21. Profit or loss for the financial year

## **4. LIST OF ANNEXES**

8 annexes are attached to this Guide for Grant Applicants. They are listed below.

### **DOCUMENTS TO FILL IN AND SUBMIT**

**ANNEX A:** GRANT APPLICATION FORM - (WORD FORMAT)

**ANNEX B:** STANDARD CV FORMAT, available at the following address:

<http://www.europass.cedefop.europa.eu/europass/home/hornav/Downloads/EuropassCV/CVTemplate/navigate.action>

**ANNEX C:** FORMS F (EXCEL FORMAT)

**ANNEX D:** LEGAL ENTITY FORM

**ANNEX E:** BANK ACCOUNT FORM

### **DOCUMENTS FOR INFORMATION**

**ANNEX F:** STANDARD GRANT AGREEMENT

**ANNEX G:** STANDARD CONTRIBUTION AGREEMENT, APPLICABLE IN CASE WHERE THE BENEFICIARY IS AN INTERNATIONAL ORGANISATION

[http://ec.europa.eu/europeaid/work/procedures/financing/international\\_organisations/index\\_en.htm](http://ec.europa.eu/europeaid/work/procedures/financing/international_organisations/index_en.htm)

**ANNEX H:** DAILY ALLOWANCE RATES (PER DIEM)