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Vademecum on EURES grant agreements

for EURES members and partners

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Disclaimer: this document provides the applicants with a summary of the main legal and financial rules contained in the Financial Regulation applicable to the general budget of the European Communities¹ and its Implementing Rules² as well as the EURES rules. The information given is not exhaustive and beneficiaries are therefore asked to carefully read the agreement sent to them, as it will constitute the legal basis for the grant.

The original text of this Vademecum on EURES grant agreements including all annexes is drawn up in English. Translations into French and German are available. In the event of any differing interpretation of the provisions laid down in the text, the European Commission will refer to the original text.

¹ Council Regulation (EC, Euratom) n° 1605/2002 of 25th June 2002, latest corrigendum OJ L 048, 22.2.2008.

² Commission Regulation (EC, Euratom) n° 2342/2002 of 23rd December 2002, latest corrigendum OJ L111, 28.4.2007.

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1. INTRODUCTION

1.1. Purpose of the EURES Vademecum

The purpose of this Vademecum is to serve as a reference for the applicants of EURES grants, namely by:

- Providing practical information to which applicants may refer at various stages of the grant agreement (grant request, grant execution, reporting and payments).
- Providing guidance for applicants on handling the financial aspect of EURES activities subsidised by the European Community.
- Providing clarification on various matters arising from the grant agreement and its annexes.

The rules outlined in this Vademecum have been established in accordance with the rules for financial management of subsidies granted by the European Community³ and completed by the other rules governing EURES. They apply to all funds administered under EURES grant agreements and form the basis for the Commission's assessment of final reports and accounts submitted to the Commission after the completion of the EURES activities carried out under the relevant agreements.

1.2. General principles of EU grants

Grants are subject to the principles laid down in the Financial Regulation, in particular the principles of co-financing, prohibition of double financing and no-profit.

Co-financing principle

Community grants may not finance the entire cost of the action to be subsidised. The applicant must contribute to the implementation of the action either by way of own resources or by financial contribution from third parties (in the form of public or private assistance obtained elsewhere).⁴

No double financing rule

Each action may give rise to the award of only one grant, there can be no duplicate European Community funding of the same expenditure. The applicant must indicate the sources and amounts of any other funding received or applied for in the same financial year for the same action or for any other action and for routine activities.⁵

No-profit rule

The Community grant may not have the purpose or effect of producing a profit for the beneficiary. Profit is defined as a surplus of total actual receipts over the total actual costs of the action. Any income of the action must be indicated in the estimated budget and the final financial statement. The amount of the grant will be reduced by the amount of any surplus.⁶

Financial support to third parties

Where implementation of the action requires financial support to be given to third parties, the beneficiary of a Community grant may give such financial support provided that the following conditions are met:

³ Council Regulation (EC, Euratom) n° 1605/2002 of 25th June 2002, latest corrigendum OJ L 048, 22.2.2008.

Commission Regulation (EC, Euratom) n° 2342/2002 of 23rd December 2002, latest corrigendum OJ L111, 28.4.2007.

⁴ Art. 113 FR and 172 IR

⁵ Art. 111 FR and 173(5) IR

⁶ Art. 109(2) FR and 165(1) IR

- a) the financial support is not the primary aim of the action;
- b) the conditions for the giving of such support are strictly defined in the grant agreement between the beneficiary and the Commission, with no margin for discretion;
- c) the amounts that may be paid to third parties by a beneficiary shall be 100 000 €, with a maximum of 10 000 € per each third party⁷.

2. RULES RELATED TO THE GRANT AGREEMENT

2.1. General principles

Should the Commission award a grant, a standard grant agreement for an action setting out the conditions and maximum level of funding will be concluded with the beneficiary.

Successful applicants will receive two original copies of the grant agreement for acceptance and signature. Both of these copies must be sent back to the Commission, which will then return one of them once it has been signed by both parties.

The grant agreement enters into force on the date when the last of the two parties, which is in this case the representative of the European Commission, has duly signed the agreement.

Any amendments to the agreement must also be signed by both parties before entry into force.

With a view to possible verification of the proper implementation of the provisions of the grant agreement and in order to be eligible for reimbursement, activities/events which are co-financed by EURES or for which expenses are declared under a EURES grant agreement with the Commission, should be accessible to the Commission representatives at any time unless privacy rights of individual clients would require otherwise.

2.2. Provisions for cross-border partnerships, other partner organisations and regional independent public employment services

The EURES manager who in the EURES-T framework agreements 2007-2010 has been assigned the administrative and managerial responsibility for the partnership will assess the application of the partnership(s) falling under his/her responsibility and confirm in writing the relevance of the proposed activities and the coherence with the national three-year activity plan. The confirmation in writing in which the proposed activities of the partnership are endorsed has to be attached to the partnership's subsidy request.

In the application of the EURES member regional independent Public Employment Services are considered as third parties when they have a different legal status or are a different legal entity. The EURES member and the independent regional branches of the Public Employment Services need to form partnership and nominate the EURES member to act on their behalf as applicant under the EURES call for proposals as well as to manage the Community grant. All regional Public Employment Services benefitting from financial support through the EURES grant need to sign a letter of commitment in which they confirm that under this specific call for proposal they act in partnership with the applicant and that they implement their integrated annual activities in co-operation with the applicant.

3. THE ESTIMATED BUDGET

Grant applications must include a detailed estimated budget presented in Euro (see online application form). Applicants established in countries outside the Euro zone must use the conversion rates published in the OJ of the European Community (<http://ec.europa.eu/budget/inforeuro/index.cfm?Language=en>). Applicants should be aware that they fully carry the exchange rate risk.

⁷ Art. 120 (2)FR and 184a 2 IR

The budget estimate must be properly balanced: the two totals (income and expenditure) must be the same, since the available income (including the grant requested from the Commission) will have to finance the planned expenditure⁸. Please make sure that all the items related to the implementation of the action are included and not just those for which financing is being sought.

3.1. Eligibility of expenditure

In order to be eligible for Community funding, costs must meet the following criteria⁹:

- (a) be incurred during the duration of the action, with the exception of costs relating to final reports and audit certificates;
- (b) be indicated in the estimated overall budget of the action attached to the grant agreement;
- (c) be necessary for the implementation of the action which is the subject of the grant;
- (d) be 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;
- (e) comply with the requirements of applicable tax and social legislation;
- (f) be reasonable, justified, and comply with the requirements of sound financial management, in particular regarding economy and efficiency.

The successful applicant must take care to avoid any unnecessary or unnecessarily high expenditure.

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

Documentation justifying costs must be kept by the beneficiary for **five years** following final payment by the Commission.

Expenditure eligible for financing may not have been incurred before the grant application was lodged.

Extra costs associated with the participation of people with disabilities are also eligible. These costs may be required to cover the use, for example, of special means of transport, personal assistants or sign language interpreters.

The eligible direct costs for the action are those costs which, provided that they satisfy the criteria 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.

In particular, the following direct costs may be considered eligible:

3.2. Staff costs and costs of cross-border co-ordination

3.2.1. Staff costs

The cost of staff assigned to the approved activities is eligible. These costs comprise actual salaries plus social security charges and other statutory costs included in the remuneration, provided that this does not exceed the average rates corresponding to the beneficiary's usual policy on remuneration. Staff costs can only be claimed for work performed by internal (permanent or temporary) staff of EURES partners' organisations as part of approved EURES activities. Work performed by external service providers needs to be budgeted and booked under services.

As a general rule, the salaries and related charges of staff employed by the Public Employment Services, including PES EURES advisers, and staff of other public institutions are not eligible.

⁸ Art. 173(3) IR

⁹ Art. 172a IR

However, the costs of personnel of national administrations may be considered as eligible to the extent that they relate to the cost of activities which the relevant public authority would not carry out if the project concerned were not undertaken. The beneficiary needs to justify the use of this exception; the Commission will interpret this exception in restrictive way.

In the budget estimate of the application form (see online application form) the following information needs to be indicated: persons to be remunerated (full-time/part-time), the number of days of work to be performed and the daily rate calculated on the basis of an average of 20 days per month, up to a maximum total of 220 working days per year.

In case a payment for staff costs is to be made directly to staff employed by the PES or by one of the EURES partner organisations a prior written authorisation from their superior (with two signatures, including one from the responsible HR department) is required. This authorization is to be kept in the administration of the beneficiary for five years from the date of the final payment of the grant agreement.

The salaries of the EURES advisers not belonging to the PES are eligible in respect of:

- a) certain of their advisory activities, on condition that the EURES advisers concerned provide regular activity reports according to the format and procedures established by the Commission. The maximum eligible amount is 50% of the actual salary costs for the time spent on advisory activities. The Commission grant will not exceed €2000 per full-time equivalent month per EURES adviser. In the subsidy request the names of the concerned EURES advisers as well as the calculation of the amount per adviser need to be indicated.
- b) the organisation of eligible EURES activities.

If an individual EURES adviser combines activities coming under a) and b) the total possible subsidy can not exceed €2000 per full-time equivalent month per EURES adviser.

The salary element of the time spent by the EURES advisers in training and network meetings is not eligible.

Staff costs can only be claimed for effectively performed working hours.

- Staff costs claimed for the advisory activities of EURES advisers not belonging to the PES requires a detailed specification. For each month for which staff costs are claimed, the monthly EURES report (survey of contacts) including the working time registration scheme (see questions 12 and 13 of the questionnaire of the monthly EURES report) need to be completed. The completed questionnaire of the monthly EURES report should be printed, archived and made available to the auditor of the final accounts. The completed questionnaire does not need to be attached to the final accounts. Furthermore, a detailed description of the quantitative and qualitative results of the EA's activities needs to be included in the annual report.
- Staff costs claimed for staff from EURES partner organisations or for EURES advisers performing work as part of approved EURES activities (apart from their regular advisory activities) also require a detailed specification by the completion of a detailed monthly time sheet for effectively performed working hours. The standard form in annex I is to be used. For each month for which staff costs are claimed a separate monthly time sheet needs to be completed. It needs to be archived and made available to the auditor of the final accounts. The time sheet does not need to be sent to the Commission together with the final accounts.

3.2.2. *Costs of EURES cross-border co-ordination*

The amount granted for the co-ordination of EURES cross-border activities is for the co-ordinator to fulfil the tasks as described in chapter IV.3 of the handbook on cross-border activities. The total co-ordination fee consists of different elements (a: salary b: travel and subsistence c: administration - miscellaneous items including workstation, equipment, training measures) for which maximum ceilings are fixed.

a): salaries/fees (including employers' social contributions) of the co-ordinator and his/her secretariat or administrative support staff. For the subsidy of the salary element of the co-ordination fee a partnership-specific maximum ceiling will be applied irrespective of whether a PES employee/official or an employee of one of the partner organisations is appointed as co-ordinator or whether the co-ordinator is appointed following an open call for candidates.

All staff costs related to persons working in the co-ordination of EURES-T or as administrative support to the co-ordinator are to be covered from the salary part of the co-ordination fee. An additional budgeting under eligible activities is not possible.

The partnership-specific ceiling amount of the salary element has been calculated to cover the full-time equivalent working time of the co-ordinator and his/her secretariat or administrative support staff. In case the co-ordinator is not working on a fulltime equivalent basis for the EURES-T the specific ceiling amount for salary costs is to be reduced proportionately. In any case only the real expenditure paid as salary to the co-ordinator and his/her secretariat or administrative support staff can be claimed as eligible expenditure. In case the working time of the co-ordinating staff exceeds the full-time equivalent, this cannot be invoked to exceed the partnership-specific ceiling amount of the salary element. As the coordinator is expected to work on fulltime equivalent basis he/she can only work as coordinator in one EURES-T

This partnership-specific ceiling is calculated on the basis of the average (see table below) Gross Domestic Product (GDP) per capita in Purchasing Power Standards (PPS) of the EU countries belonging to the partnership. If the value is above 150, the figure of 150 will be used for the calculation of the average. For values below 50, the figure of 50 will be used. This average value is multiplied by a factor of 500 in the case of a two-country-partnership and by a factor of 600 in the case of a three-country-partnership (or more than three countries).

It should be noted that the figures resulting from this calculation provide a maximum for the subsidy and that it is the task of the Steering Committee to ensure that the salary of the co-ordinator does not exceed the prevailing market wages for similar jobs in the concerned region. The maximum admissible is 70 000€ per year. The Commission reserves the right to reduce this amount in case the activities foreseen by the partnership do not justify it.

Examples of calculation of the partnership-specific ceiling for the salary element

A) two-country-partnership with partners in Germany and in the Netherlands
The average GDP per capita in PPS value is $(112,8 + 132,2)/2 = 122,5$
The ceiling is $122,5 \times 500 = \underline{61250\text{€}}$

B) three-country-partnership with partners in Germany, France and Luxembourg
The average GDP per capita in PPS value is $(112,8 + 110,9 + 150)/3 = 124,5$

GDP per capita in PPS (year 2007, data from EUROSTAT)

| Country | | GDP per capita in PPS | Country | | GDP per capita in PPS |
|---------|----------------|-----------------------|-------------|-----------------|-----------------------|
| AT | Austria | 122,6 | IT | Italy | 101,1 |
| BE | Belgium | 119,2 | LT | Lithuania | 61,0 |
| BG | Bulgaria | 38,0 | LU | Luxembourg | 276,7 |
| CH | Switzerland | 139,6 ¹⁰ | LV | Latvia | 57,8 |
| CY | Cyprus | 93,3 | MT | Malta | 77,1 |
| CZ | Czech Republic | 81,1 | NL | The Netherlands | 132,2 |
| DE | Germany | 112,8 | PL | Poland | 53,6 |
| DK | Denmark | 122,4 | PT | Portugal | 74,6 |
| EE | Estonia | 70,6 | RO | Romania | 40,5 |
| EL | Greece | 97,1 | SE | Sweden | 125,8 |
| ES | Spain | 106,6 | SL | Slovenia | 90,9 |
| FI | Finland | 116,4 | SK | Slovakia | 68,4 |
| FR | France | 110,9 | UK | United Kingdom | 117,1 |
| HU | Hungary | 63,3 | | | |
| IE | Ireland | 149,3 | EU27 | EU27 | 100 |

b): Travel and subsistence expenses incurred by the co-ordinator (both at regional level and for European level meetings) will be co-financed up to a pre-defined maximum amount. The maximum amount for travel and subsistence expenses is fixed at 4000€ in case of a two-country-partnership and at 5000€ in case of a partnership of three or more countries. This amount should cover all travel and subsistence expenses related to travels within the cross-border region and on European level including the travel expenditure for the co-ordinator and the president of the Steering Committee relating to participation in the annual cross-border conference. Detailed justification on all travel and subsistence expenses needs to be provided in the final accounts.

c): Under the item administration/miscellaneous the participation of the coordinator in training courses can be co-financed under certain conditions up to a maximum amount. The maximum amount for administration/miscellaneous is fixed at 1200€.

Please note that rent for rooms or buildings is not eligible for funding.

Time spent in meetings of steering committees and the like by representatives of the partner organisations is not an eligible cost.

¹⁰ The application of the GDP per capita in PPS with regard to Switzerland is subject to the approval of the competent Swiss services

3.2.3. Management of cross-border partnerships by the PES

Duly justified extra costs incurred by a EURES member for managing EURES cross-border partnerships for which they have assumed the responsibility are eligible up to a maximum of €5 000 per year per partnership. Such staff tasks or services cannot be performed by persons or services providers benefiting themselves from funds going to the cross-border partnerships.

3.3. Travel expenses and subsistence costs

Travel expenses and subsistence costs for staff taking part in the activities covered by the grant agreement are eligible, provided that they are necessary for the proper carrying out of the activity. Beneficiaries may apply the rules for the reimbursement of travel and subsistence costs that apply within their own organisations, such expenditure will be accepted as eligible by the Commission in so far as it does not go beyond the maximum ceilings of the Vademecum and it also complies with its other provisions and with the grant agreement such as authorization procedure for travel, writing mission reports, archiving travel documents, etc. In case any of these general provisions of the Vademecum are not respected, the travel expenditure will not be reimbursed by the Commission. Please bear in mind that receipts, boarding passes and used tickets must always be kept as supporting evidence of travel cost paid..

3.3.1. "Country of origin" principle for EURES actors

All business trips by EURES actors (Managers, Co-ordinators, Assistants, Advisers, line managers etc.) that are necessary for the implementation of eligible activities should be exclusively budgeted in the subsidy request from the travellers own country (of origin). This "country of origin" principle applies to all travel and subsistence costs including hotel expenses in order to further improve transparency and accountability of expenditure within the EURES network. Therefore in the country of destination, travel and subsistence costs budgeted or paid for staff coming from other EURES member and partner organisations will not be considered as eligible cost.

The principle implies that, in the case of transnational activities where the involvement of EURES actors from several countries is needed, their relative travel and subsistence expenses have to be covered from each participating country's budgets and will be subject to the applicable national mission authorisation procedures. Such activities therefore will also require a proper coordinated advance planning with all envisaged partners.

Only in the case of large scale events with EURES actor participants coming from many countries (like EURES working party meetings taking place outside of Brussels or the annual cross-border conference) where a centralised hotel booking procedure and payment can lead to significant cost savings, a derogation from this "country of origin" principle can be obtained from the Commission if explicitly asked for it in the grant application. In any case where hotel accommodation and/or meals are provided for by the hosting organisation the DSA/hotel amounts claimed in the country of origin need to be reduced correspondingly (see rules below).

3.3.2. Authorization

For travel undertaken in the context of EURES activities, the beneficiary shall ensure that the administrative procedures in place in the beneficiary's organisation are followed, and that in any case the following requirements are met:

- for all business trips prior written authorisation is to be given by the hierarchical superior on the basis of a duly completed travel order containing a clear description of the objectives, place, timetable and estimated costs of the trip;
- in EURES cross-border partnerships, an authorisation procedure should be put in place ensuring that business trips require prior approval from a person appointed for this purpose by the Steering Committee in agreement with the relevant EURES Manager. Business trips undertaken by that person should be authorised by another person that can act in full independence from the first one.

- all business trips require the establishment of a sufficiently detailed report to be made within six weeks after the trip at the latest, and to be copied to the hierarchical superior, to the relevant EURES manager(s), and should, if requested, be made available to the Commission. Copies of such reports, and also of related expenses, shall be kept on file for a period of five years for examination in the event of any verification carried out by the Commission.

3.3.3. Calculation of travel expenses and subsistence costs

For the calculation of the budget estimate and the management of the EURES grant, the following rules have to be respected and will be applied by the Commission in the assessment of travel expenses and subsistence costs declared by the beneficiaries in their final accounts. However, beneficiaries may apply the rules governing their own organisation; expenses thereby incurred will be accepted by the Commission in so far as they do not exceed the amount of the expenses and costs pertaining to the same categories which would have been incurred by application of the following provisions. If beneficiaries apply the travel rules of their organisation, they may top up EC max. ceilings for DSA and hotel expenses with national funds; these additional funds cannot be included in the final accounts.

The rules for travel expenses and subsistence costs will be applied with the necessary flexibility in order to minimise total costs. It is recommended to consult the Commission in all cases where a divergence from the rules might occur. On these occasions, documentary evidence must always be provided with the final account.

3.3.4. Travel expenses

Travel expenses relating to journeys effected in execution of the EURES grant agreement will be reimbursed within the following limits, with the journeys having to be carried out by the most direct and economic route.

All travel is deemed to start at the place of employment. Travel expenses incurred for the purposes of a mission are reimbursed exclusively on the basis of the cost of the most appropriate and cost-effective means of transport between the place of employment and the place of mission.

3.3.5. Train

Shortest and most economical route by first-class rail between the departure point stated in the invitation and the place where the meeting is held (if there is no rail link, the cost in respect of an equivalent distance under similar conditions should be applied);

3.3.6. *Aeroplane*

If the distance by rail is more than 400 km from the place of employment to the final destination or if the person concerned is obliged to make a sea crossing, the air fare shall be reimbursed on production of the ticket. Below 400 km, a plane may be used if there are no rail links enabling the journey to be made within a reasonable time (justification to be provided with the final account).

As a general rule air travel will be reimbursed on the basis of an economy class ticket or equivalent at the lowest available rates.

Airport transfers are to be reimbursed on the basis of the cost of public transport and can be claimed as eligible travel costs.

3.3.7. *Car*

The Commission encourages the use of public or shared transport whenever possible. If a car is used, the equivalent of a corresponding first-class train ticket will be applied. Where more than one person is transported in the same car for the same trip, the equivalent of only one ticket will be eligible. If it is not possible to calculate the equivalent train fare, and in particular for short trips of up to 20km one-way, expenses for car travel must be calculated in such a way as to clearly indicate the unit rate e.g. EURO/km according to the normal practices of the beneficiary's organisation (with a maximum of €0,22 per km). Any parking fees, motorway fees, fines, etc. have to be covered from the "km allowance" and are not separately eligible.

3.3.8. *Taxi*

Taxi fares are not reimbursed (being accounted for in the subsistence allowance).

3.3.9. *Damages*

No non-material, material or bodily harm incurred by an individual in the course of the journey or stay at the meeting venue may be the subject of a claim against the Commission, unless it can be imputed to the Commission. In particular, persons using their own vehicle shall remain fully liable in the event of an accident. Insurances such as travel insurances are not to be considered as eligible costs; cost of insurances may however be covered by the provisions for overheads.

3.3.10. *Subsistence costs*

The calculation of subsistence costs has to take account of two separate components – the daily subsistence allowances (DSA) and the maximum admitted hotel costs – that vary according to the country of destination.

Daily subsistence costs and hotel costs for staff taking part in the activities covered by the grant agreement are eligible for the duration required for the purpose of the mission, and provided that they are necessary for the proper carrying out of the activity. The daily subsistence allowance (DSA) is paid as a flat-rate amount and is considered to cover breakfast and two main meals, local travel/transport, the cost of telecommunications, including fax and internet, and all other sundries. They will be paid for each calendar day spent on mission away from the place of employment, provided that the corresponding assignment is of short-term nature.

Daily subsistence allowances are to be calculated according to the length of the mission. The length of a mission is calculated from the time of departure of the means of transport used to the time of its arrival on return to the place of employment. Travel must be organised so that the mission lasts as short a time as possible given the means of transport used and is as cost-effective as possible. The daily allowance is to be calculated on the basis of official published timetables, the starting and finishing times of meetings and the means of transport and type of tickets used. If the city or town(s) of departure and/or arrival has more than one station located on the direct itinerary, the duration of the mission will be determined by the most cost-effective solution. For calculating mission length, 30 minutes are automatically added to the departure and arrival times for journeys by train and two hours before take-off and after landing for journeys by air.

In cases of missions requiring an overnight stay away from the place of employment, the applicable rates of the accommodation costs must not exceed scales in the attached table indicating the maximum amounts of hotel costs. Only actual hotel costs (for accommodation only, without breakfast, meals or expenses) incurred up to the maximum indicated will be eligible for reimbursement on the basis of detailed and nominative invoices.

Daily subsistence amounts have to be reduced if travellers are benefiting from meals and/or accommodation provided by organisers or a third party and/or if the hotel cost includes breakfast and/or other meals. The daily subsistence allowance is to be reduced by 30% for each meal. The reduction for breakfast is 15%. The remaining 25% is considered to cover all other expenses.

Travel costs for short-haul missions are eligible, however no DSA/hotel allowance will be paid when the mission is to a place less than 50 km (one way) from the place of employment (calculated on the basis of the route by public transport).

Only when travel costs have occurred, DSA can be claimed.

Costs for drinks/meals/catering for participants in meetings, seminars, etc. need to be budgeted under services. In this context the max. ceiling for DSA apply, for example max. 30% of the DSA for one meal.

Daily subsistence allowances are to be calculated as follows:

- 6 hours or less: reimbursement of actual expenses (on production of supporting documents); not exceeding 0, 25 DSA;
- More than 6 hours but not more than 12 hours: 0.5 DSA;
- More than 12 hours, but not more than 24 hours: 1 DSA;
- More than 24 hours but not more than 36 hours: 1.5 DSA;
- More than 36 hours but not more than 48 hours: 2 DSA;
- More than 48 hours but not more than 60: 2.5 DSA, etc.

3.3.11. Travel costs related to participation in EURES trainings

The travel costs for participation in the EURES training seminars should be budgeted in the special activity budget for training (see 'call 2009-2010 form II Excel EN'). :

- Travel to the seminar venue has to be paid from the member's or cross-border's annual subsidy and therefore to be included in the grant request. This includes the full travel costs, not only plane/train tickets but also the required local connecting transport costs to and from airport (train or bus), on the basis of the provision of proof of the tickets used and in accordance with the other provisions on travel expenses. Since the exact places of the training are not known at the moment of the grant application, a cost estimate can be made on the following basis: €1100 for each new envisaged EURES adviser going to the Initial Training. For advanced training participation a reasonable estimate would be the foreseen number of EURES advisers (based on previous years' experience) to be trained multiplied by €550.
- Accommodation and meals will be provided directly by the Commission through the organiser of the training. As participants attending EURES training benefit from a residential formula covering both their accommodation and meals additional daily subsistence allowances cannot be awarded.
- Training facilitators: The travel costs for 'training facilitators' should also be included under the special activity budget for training. An estimate for these costs can be made in consultation with the Commission, and will then also be based on the estimated number of trips multiplied by €550.

The maximum rates (in EUR per calendar day) to be used for the purposes of the Agreements are set as follows:

| Destinations | DSA in EUR | Maximum hotel price in EUR |
|-------------------|------------|----------------------------|
| AT Austria | 95,00 | 130,00 |
| BE Belgium | 92,00 | 140,00 |
| BG Bulgaria | 58,00 | 169,00 |
| CY Cyprus | 93,00 | 145,00 |
| CZ Czech Republic | 75,00 | 155,00 |
| DE Germany | 93,00 | 115,00 |
| DK Denmark | 120,00 | 150,00 |
| EE Estonia | 71,00 | 110,00 |
| EL Greece | 82,00 | 140,00 |
| ES Spain | 87,00 | 125,00 |
| FI Finland | 104,00 | 140,00 |
| FR France | 95,00 | 150,00 |
| HU Hungary | 72,00 | 150,00 |
| IE Ireland | 104,00 | 150,00 |
| IT Italy | 95,00 | 135,00 |
| LT Lithuania | 68,00 | 115,00 |

| Destinations | DSA in EUR | Maximum hotel price in EUR |
|--------------------|------------|----------------------------|
| LU Luxembourg | 92,00 | 145,00 |
| LV Latvia | 66,00 | 145,00 |
| MT Malta | 90,00 | 115,00 |
| NL The Netherlands | 93,00 | 170,00 |
| PL Poland | 72,00 | 145,00 |
| PT Portugal | 84,00 | 120,00 |
| RO Romania | 52,00 | 170,00 |
| SE Sweden | 97,00 | 160,00 |
| SI Slovenia | 70,00 | 110,00 |
| SK Slovakia | 80,00 | 125,00 |
| UK United Kingdom | 101,00 | 175,00 |
| IS Iceland | 85,00 | 160,00 |
| LI Liechtenstein | 80,00 | 95,00 |
| NO Norway | 80,00 | 140,00 |
| CH Switzerland | 80,00 | 140,00 |

3.4. Services

3.4.1. Service contracts/award of procurement contracts

For all cost items under the budget chapter 'services' the national rules governing awards of procurement contracts have to be applied and a contract has to be drawn up between the beneficiary and the supplier.

When concluding external contracts in order to implement the action, the beneficiary must seek competitive tenders from potential contractors and award the contract to the bid offering **the best value for money, i.e. the best price-quality ratio**. In doing so, the beneficiary shall observe the principles of transparency and equal treatment of potential contractors and shall take care to avoid any conflict of interests.

Contracts as referred above may be awarded only in the following cases:

- a) They may only cover the execution of a limited part of the action;
- b) Recourse to the award of contracts must be justified having regard to the nature of the tasks necessary for the implementation of the action;
- c) The tasks to be subcontracted and the corresponding estimated costs must be set out in detail in the budget estimate;
- d) Any recourse to the award of contracts while the action is underway shall be subject to prior written authorisation by the Commission;
- e) The beneficiary shall retain sole responsibility for the implementation of the action and for compliance with the provisions of the agreement. The beneficiary must undertake the necessary arrangements to ensure that the subcontractor waives all rights in respect of the Commission under the agreement;
- f) The beneficiary must undertake to ensure that the terms, mentioned above, applicable to him under the agreement are also applicable to the subcontractor.

For the purposes of EURES grant agreements, also bodies which are otherwise not subject to the rules on public procurement, shall comply with the rules, ceilings and procedures that apply to the national public administration in the respective country.

In cross-border partnerships EURES partner organisations when implementing eligible EURES activities should comply with the rules, ceilings and procedures that apply to the national public administration in their respective country. The service provider chosen must formally undertake, in writing, to accept the checks and/or audits carried out by the European Institutions under the same conditions as those that apply to the direct beneficiary of the Financial Agreement with the Commission.

The service provider must be paid in instalments as the works progress; the final balance may not be paid until all the services have been provided and, where appropriate, completion of the work confirmed in accordance with the specifications governing acceptance of the final report by the partner responsible.

The EURES partner organisations may not be awarded service contracts; their expenses must be entered in the other categories described in this Vademecum.

3.4.2. Catering

Costs for drinks/meals/catering for participants in meetings, seminars should be budgeted under the budget chapter 'services' under 'other services' while respecting the maximum ceiling for daily subsistence allowance (DSA), for example maximum 30% of the DSA for one meal or for meetings of 6 hours or less: reimbursement of actual expenses (on production of supporting documents); not exceeding 0, 25 DSA. The related invoice – to be presented in the final accounts - must specify in all details the n° of participants and the services provided. The participants list of the meeting needs to contain the names and signatures of all persons that benefited from these services.

3.4.3. Transport

Costs for the common transport (i.e. bus, minivan) of participants of a conference, seminar, etc. are eligible and should be budgeted under services/other services. Where such transport is provided, individual participants are not entitled to claim expenses for this transport.

3.4.4. Publications and promotional material

Costs can be taken into account provided that they are directly related to the action. Please give, for each publication and/or other materials, a description, an estimate of the number of pages and copies planned the frequency and language of publication, an indication of the production costs per copy as well as an estimate of the distribution costs where appropriate.

For costs related to publication and dissemination, the cost estimate should be based on the number of pages and planned distribution, the number of languages, an indication of the production costs per copy

Promotional material, for example in the form of small items and gadgets, should be sourced at the most competitive prices and be commensurate in value with the target event or purpose. Gadgets are not considered priority expenditure under 'promotional material' section and can form only a marginal part of those activities

3.4.5. Translations

Translations - may be regarded as eligible direct costs if procured from outside the beneficiary's organisation. Costs must include the following details: the number of languages, the number of pages to be translated, and the rate applied per page. These rates may not exceed the most reasonable market rates.

The costs of translations of texts for the EURES databases "Living and working conditions" and "Labour market information" are not eligible in the framework of EURES grants, since they are covered by a specific arrangement made by the Commission.

3.4.6. Interpretation

The different components must be specified. In particular, the number of languages, the number of interpreters, the number of days and the daily rates must be specified. The accepted daily fee of an interpreter may not exceed 700 EURO (including VAT). Interpreters should be hired locally. For their travel and subsistence expenses to be covered by the grant, it must be impossible to hire them locally and it must be explained why this is so.

3.4.7. Other services

This covers services which are necessary for the proper carrying out of the activities. It concerns for example the costs involved for conferences and seminars held in the context of an activity covered by the grant agreement. Conference and seminar costs shall be economical and not exceed the level of comparable events organised within the same institution.

Social and cultural events organised in the context of conferences and seminars are eligible if duly justified and as long as they do not exceed the maximum ceiling of the respective daily subsistence allowances.

3.4.8. Training

Training required for the implementation of eligible EURES activities. This includes the pre-training organised for prospective EURES advisers.

This does not include language courses and courses on standard computer programmes.

3.5. Administration costs

3.5.1. Depreciation of equipment acquisitions

Where equipment is purchased, a justification for the need of purchasing such equipment is to be annexed to the budget estimate. The following details are required: description of the equipment, place of installation, names of users, purchase or depreciation cost. The principle is that the depreciation of the equipment is funded. Where depreciation is a factor in the beneficiary's planning, details should be provided in the subsidy application and in the annual report over the entire depreciation period (purchase price for each item of equipment, purchase invoice, year of

depreciation, percentage used, etc.). The general depreciation rate is 1/5 per year over 5 years. **For information and communication technology equipment, the depreciation rate is 1/3 per year over 3 years. All relevant information related to the purchase, the depreciation rate, the time of use, etc. needs to be included into the equipment register – see annex II – and annexed to the final accounts.**

Office furniture and standard office equipment like PCs, etc. is not eligible. Only equipment directly linked with implementation of the action can be charged as direct costs, and as a rule only in respect of the portion of the equipment's depreciation corresponding to the duration of the action and the rate of actual use for the purposes of the action, provided that it is written off in accordance with the tax and accounting rules applicable to the beneficiary and generally accepted for items of the same kind.

3.5.2. *Auditing costs*

The costs for auditing the final accounts are eligible costs and the EURES member as well as the cross-border applicant may include them under the budgetary item "administration".

3.5.3. *Other eligible administrative costs*

Costs for renting of meeting rooms and renting of interpretation booths have to be budgeted under administration; the national rules governing awards of procurement contracts have to be applied. Indicative amounts for rental of booths, excluding technical equipment: 750€ (excluding VAT) per day. Rental of booths with equipment and technical assistance: 1200€ (excluding VAT) per day

Rent of stands and other relevant material should be budgeted under 'other administrative costs'; charges for financial services and costs relating to a bank guarantee under 'financial costs'.

3.6. Overheads

Indirect costs are general administrative costs – overhead costs incurred in connection with the eligible direct costs for the action. They are limited to a maximum flat-rate of 5% of the total eligible direct costs for the action. These can include maintenance, stationery, photocopying, mailing postage, telephone and fax costs, teleconference, videoconference, heating, electricity or other forms of energy, water, office furniture, insurance and any other expenditure necessary for the successful completion of the project. Postage costs are considered as overhead costs and cannot be accepted under the headings "publications" or "administration".

If the accepted budget includes provision for flat-rate funding in respect of indirect costs, they need not to be supported by accounting documents.

Indirect costs are not eligible for an action where the beneficiary already receives an operating grant from the Community budget during the period in question.

3.7. Non-eligible costs

The following expenses are ineligible and not accepted:

- contributions in kind: these are contributions that are not invoiced, e.g. voluntary work, equipment or premises made available free of charge;
- return on capital;
- debt and debt service charges;
- doubtful debts;
- provisions for losses or potential future liabilities;
- interest owed;
- exchange losses;
- VAT, unless the beneficiary can show that he/she is unable to recover it;¹¹

¹¹ It should be noted that VAT paid by a public body to operators who are subject to VAT (when purchasing goods or supplying services within the framework of the implementation of the co-financed action) is not eligible. The VAT thus collected by operators liable for tax will in fact be

- excessive or reckless expenditure;
- costs declared by the beneficiary and covered by another action or work programme receiving a Community grant.

3.8. Income

Total income must be identical to total expenditure. The income side of the budget must show:

- The beneficiary's contribution in cash: the direct monetary (cash) contribution from the applicant's own resources and/or the contribution from any other fund providers. This means a financial flow that can be traced in the written accounts of the beneficiary.
- The revenue generated by the action: any income expected to be generated by the implementation of the action should be detailed (e.g. the yield from sales of publications).
- The Community grant: the grant requested from the Commission.

4. HOW THE GRANT WILL BE CALCULATED

If the proposal is selected for a grant, the Commission will calculate the Community contribution as a percentage of the total eligible costs as shown in the estimated budget for the implementation of the action.

The Commission reserves the right to reduce the grant requested if the proposal is acceptable but considered too expensive, and to reduce individual unit costs if these are estimated to be too high.

Determination of the final amount of the grant

The Community final grant is calculated on the basis of the **actual** eligible expenditure by applying the "double ceiling" rule and verifying compliance with the no-profit rule.

- Application of the "double ceiling" rule limiting the grant both to the percentage of the eligible costs and to the maximum amount mentioned in the grant agreement

The Community final grant is calculated by applying the percentage for the co-financing of the eligible costs laid down in the grant agreement to the total of the actual eligible costs. This amount must not exceed the maximum amount for the Community grant laid down in the grant agreement.

As a result, if the actual expenditure turns out to be lower than the expenditure you budgeted, the actual grant will also be reduced in application of the percentage contribution which will remain the same. If the actual expenditure turns out to be higher than the expenditure budgeted, the Community grant will not be increased. It is therefore in the applicant's interest to submit a realistic estimate of expenses.

- Verification of compliance with the **no-profit rule**

The grant may not have the purpose or effect of producing a profit for the beneficiary¹².

On the basis of the above rule if the total income of the action is higher than the total costs, the final grant amount will be reduced accordingly so that it will not produce a profit.

A mere forecast of expenditure does not give entitlement to a grant. This is why the final grant amount cannot be calculated until the Commission has received the final activity report and the final statement of expenditure. The expenditure that is committed to the implementation of the action must be justified by invoices or equivalent supporting documents, in order to be accepted as actual expenditure. It must also relate to actual rather than inputted costs.

5. PAYMENT PROCEDURES

5.1. First payment

A pre-financing payment representing 50% of the total amount of the subsidy specified in the agreement shall be made to the beneficiary within 45 days of the date when the last of the two parties signs the agreement.

5.2. Payment of the balance

The request for payment of the balance shall be accompanied by the final report and final account certified by an independent body or expert officially authorised to carry out audits of accounts. The Commission shall have 60 days to approve or reject the documents in question or to request additional supporting documents or information. In that case the beneficiary shall have 30 days to submit the additional information or a new final report and final account.

A payment representing the balance of the grant determined in accordance with the agreement shall be made to the beneficiary within 45 days following approval by the Commission of the documents accompanying the request for payment of the balance. The Commission may suspend the period for payment in accordance with the procedure described in Article II.16.2 of the agreement.

6. MODIFICATION OF THE GRANT AGREEMENT AND AMENDMENTS

Beneficiaries are responsible for monitoring closely the implementation of the agreement and, if necessary, for requesting any amendments to the agreement that may become necessary during the implementation of the activity plan. Requests for modifications have to be introduced at least one month before expiry of the grant agreement in order to allow sufficient time for the subsequent implementation of the changed activities/modified budget and for both signatory parties to sign the amended grant agreement before its expiry date.

6.1. Content part

The activities approved by the Commission and as described in the respective annexes to the agreement shall be implemented by the beneficiary in a consistent manner. If, however, during the eligibility period the beneficiary wishes to substantially modify the agreed activity/major parts of an agreed activity and/or add a new activity/major part of an agreed activity, a written request for modifications has to be sent to the Commission at least one month prior to the expiry date of the grant agreement. A detailed description of the new activities must be submitted, using the standard format provided for in the respective call for proposals, along with a new budget estimate. Such modifications require written approval from the Commission including an amendment to the agreement signed by both parties.

¹² Art. 109(2) FR

6.2. Modification of the budget: Transfer of amounts between budget chapters and activities

Budget modifications have to be made following the procedures set out in Chapter 10.2. It is possible, but only to a limited degree, to transfer amounts of the same budget chapter between different activities or amounts between the different budget chapters (staff costs, travel and subsistence expenses, services and administration/equipment).

When transferring amounts the following rules have to be observed:

Any transfer between budget chapter and activities exceeding 10% of the receiving budget chapter or activity requires an amendment to the grant agreement. The beneficiary must submit a written request to the Commission including a justification for the requested modifications. Such modifications require written approval from the Commission including an amendment to the agreement signed by both parties.

In practical terms, this means that at activity level the transfer is possible without prior authorization if the total amount of the receiving activity is not increased by more than 10%. It also means that at budget chapter level for the total grant (subtotal: staff, travel, services, administration), the transfer is possible without prior authorization if the total amount of the receiving budget chapter is not increased by more than 10%.

7. BANK ACCOUNT AND INTEREST GENERATED BY PRE-FINANCING PAYMENTS

Payment shall be made to the beneficiary's bank account or sub-account denominated in Euro. This account or sub-account indicated by the beneficiary must make it possible to identify the funds transferred by the Commission.

If the funds paid to their account yield interest or equivalent benefits under the law of the State on whose territory the account is opened, such interest or benefits, if they have been generated by pre-financing payments which remain the property of the European Community, shall not be treated as a receipt for the action.

The beneficiary shall, as specified in the grant agreement, inform the Commission of any interest or equivalent benefits yielded by pre-financing payments higher than EUR 50 000, it has received from the Commission. Notification must be made when the request is introduced for interim payment or for payment of the balance that clears the pre-financing.

Interests yielded by pre-financing payments between EUR 50 000 and 750 000 will be directly deducted from payments. Interests generated by pre-financing payments higher than EUR 750 000 will be recovered by a recovery order.

Interests shall not be due to the Communities for pre-financing paid to Member States, to their regional or local authorities including organisms and administrative and instrumental structures under their control or paid in the framework of joint management with international organisations.

All costs related to these requirements (such as the cost for opening and closing accounts) are eligible and may be submitted in the budget estimate.

8. ANNUAL REPORT

8.1. Annual report: final report and final account

Every year all beneficiaries of a EURES grant have to submit an annual report consisting of a final report with an overall evaluation of achievements as well as an activity assessment and a final account.

The annual report shall cover all activities that were agreed to be carried out in the period of the grant agreement and shall measure progress or the lack of it against the aims set out in the EURES guidelines 2007–2010 and in the Activity Plan 2007–2010.

It is compulsory to hand in the final report and final accounts at the same time. The final report and final accounts need to be accompanied by a set of supporting documents as specified below.

8.2. General information and requirements for all parts of the annual report

Pursuant to the provisions of the EURES grant agreement, payment of the Community contribution requires the presentation of a final report and the final accounts. The final accounts need to be certified by an external auditor.

The final report and the final accounts may be submitted in one of the official languages of the EU. In case the language used is not English, French or German, it is essential for the Commission's assessment to supply as well a translation into English or French of all the parts essential for the assessment of the report (including the budget table headings). The translation needs to be accurate and understandable, but does not have to be of professional linguistic quality. If such a translation cannot be produced by the staff of the beneficiary, its cost should be covered by the provision for overheads.

The final report and the final accounts have to be submitted **in three copies** and sent to the following address: European Commission, DG Employment, Social Affairs and Equal Opportunities, CAD J27 0/115, 1049 Brussels, Belgium. The final account must also be electronically submitted using SWIM. SWIM can be accessed in the following web address: <https://webgate.ec.europa.eu/swim>.

8.3. Time limit

The final account and the final report must be presented to the Commission within the following deadline:

- not later than three months after the expiry of the grant agreement

The Commission reserves the right to recover all amounts already paid if the time limit is not respected.

8.4. Final report

The final report must contain the following information:

- An overall assessment of the results set against the initial activities agreed, referring to the EURES member's activity plan and related priorities. This part should include the following items:
 - assessment of the quantitative (for instance: number of placements, for material outputs: number of units, length, number of languages; for events: number of meetings, days, participants/contacts made etc.) and qualitative results achieved.
 - progress report on three-years-activity plan covering all 10 priorities set out in the EURES guidelines 2007-2010 including possible consequences for further planning,
 - identification of best practices, lessons learned, etc.
- A description of the activities carried out, following the same numbering as the subsidy request, with particular reference to the products created and the results obtained. Please note that it is compulsory to complete a separate standard form for activity reports for each activity (see standard form: activity reports (see annex III))

8.5. Final account – information on content requirements

Beneficiaries must set up an analytical accounting system or an adequate internal system, which must make it possible to identify:

- the sources of project funding;
- all activity expenditure incurred during the period of the agreement.

All transactions in the period of the agreement related to actual expenditure and/or income under the activities must be recorded systematically using a numbering system specific to each EURES activity.

The final account is a clear and consistent summary description of actual expenditure to implement the activities provided for in the agreement, indicating the amount and nature of expenditure and income and certified as being correct and accurate by:

- the person acting for the beneficiary organisation where the latter is a public body;
- and
- the external auditor(s).

In examining the final accounts, the Commission will be diligent in verifying their consistency with the original agreement and any amendments duly authorised. The Commission reserves the right to reject any unauthorised expenditure. After this examination the Commission will, where justified, pay the remainder of the subsidy agreed to the EURES member. Funds which are not spent must be reimbursed and cannot be re-used for EURES purposes. Where applicable, the Commission will initiate with the EURES member proceedings for the recovery of any funds.

Final accounts need to be certified by an external auditor. The external audit shall be carried out by an independent body or expert officially authorised to carry out audits of accounts. If the EURES member is subject to public auditing, the final accounts may instead be certified by the competent public auditing institution of the respective EEA member state.

The auditor has to conduct the audit in accordance with international auditing standards, the provisions of the grant agreement and of the Vademecum on EURES grant agreements (budget year 2009). As a result of the audit he has to produce an audit certificate including a table based on the budget of the action, setting out for each item the initial budget as per the grant agreement and the amount certified under this certificate and a table indicating which expenditure could not be certified as eligible expenditure including reasons for non-certification of expenditure/income. These documents need to be annexed to the final accounts when the payment of the balance is requested (see Annex IV. Standard form certified consolidated final accounts on country basis; certified summary final accounts and Annex V. Model for audit certificate and specifications). The Commission reserves the right of full access to all findings related to the audit.

The EURES member and the applicant organisation for the cross-border partnerships select and appoint the auditor for auditing the respective final accounts. The cross-border partnerships may use the same auditor as the concerned EURES member. It would be advisable to appoint only one auditor per EURES member and associated EURES-T partnerships in the country. The costs for auditing the final accounts need to be included in respective subsidy requests.

The auditor in his terms of engagement letter or letter of representation should describe the tasks he will perform and the areas of financial risk. This engagement letter should be made available to the Commission, if requested. When the auditor has finished the examination he will outline to the beneficiary of the grant agreement all costs which could not be certified (rejected items) or request additional information. When the auditor issues his audit certificate all beneficiaries of the grant agreement must be informed of the final outcome.

As an exception to the general rule, the costs for auditing of the final accounts can be invoiced and dated after the eligible activity period, but only provided that the deadline for the submission of the final account and the final report is respected and that the final invoice date is before the relevant deadline date.

Invoices of eligible expenditure that has not been paid yet in the eligible activity period or where there is not yet an evidence that the payment has been made, should be included in a table 'unpaid invoices' and preliminarily certified as eligible expenditure in the final accounts. Because of the continuous eligibility of the EURES member organisations in the annual EURES call for proposals from year to year, these 'unpaid invoices' are accepted as eligible expenditure provided that the auditor and the beneficiary jointly agree that the concerned payments will be executed in the immediately following budget year and will be audited in the audit of that following year. In this respect the auditor would draw a list of 'unpaid invoices' and attach them to

the audit report. If in the following year there is no evidence that the invoice had been paid, the beneficiary/auditor will inform the EC without delay. If there would be a change of auditor, a copy of the working papers of a dismissed/outgoing auditor must be given to the new incumbent auditor.

8.5.1. Presentation of staff costs in final accounts

Staff costs can only be claimed for effectively performed working hours and require a detailed justification. For all staff costs incurred, the following elements are to be provided in a separate table in the final account:

- names, functions and qualifications of persons to whom salaries are paid;
- activities and products on which the working hours were spent;
- amount of working time spent on the activity; see annex I
- amounts of salaries and social contributions.

This applies to salaries and employers' social contributions actually paid. The Commission reserves the right not to cover such costs in full.

Information relating to salaries, in both the proposal and the final account, must also contain a unit rate (hourly, daily or monthly), consistent with the qualifications of the staff concerned.

The above implies that for EURES advisers (EA) for which a partial wage subsidy is received, there needs to be a (system of) registration of the hours they are actually delivering EURES services. Like all EURES advisers they are also required to take part in the monthly EURES report (survey of contacts). The Commission reserves the right to refuse the co-financing of salary costs of EA that have not regularly fulfilled their reporting obligation.

Staff costs budgeted under the salary element of the cross-border coordination fee only require a signed declaration specifying the specific part- or full-time equivalent basis on which the cross-border coordinators have been working and need to be confirmed by the president of the partnerships Steering Committee. For the work by staff of a service provider under a service contract it is sufficient that the invoice specifies the expenditure for staff is.

8.5.2. Presentation of travel expenses and subsistence costs in final accounts

The following details have to be provided for each journey:

- name of the person
- means of transport
- place of departure and destination/s (town and country)
- total travel costs
- hotel costs (unit cost and number of nights spent at the place of activity)
- number of days for which subsistence costs are declared
- precise start and end date of the activity to which the subsistence allowance is related
- total subsistence costs.

If more than 10 persons participate at the same activity, only the number of persons and the total amounts of travel and subsistence costs need to be indicated. The beneficiary must keep a detailed list of travel and subsistence costs paid to each person with indication of their names, and detailed invoices from hotels, restaurants and the like must be kept by the beneficiary. The beneficiary must also keep evidence that the persons have attended the respective activity, for example by attendance lists signed by the participants. All these documents may be requested by the Commission, the auditor of the final accounts or by the competent auditing departments of the Commission.

8.5.3. Exchange rate

The final account must be presented in EURO. Countries not belonging to the EURO zone need to convert their actual costs into EURO at the monthly exchange rate for the month when the final account is to be submitted. The Commission publishes the monthly exchange rate on its web site <http://ec.europa.eu/budget/infoeuro/>

8.6. Final account – format, procedure and supporting documents

Final accounts need to be complete and accurate. All essential quantitative and qualitative information about the implementation of projects and activities covered by the grant agreement needs to be included.

The final accounts are subject to an external audit.

The elaboration of the final accounts is done in several steps. The Commission will issue in due time instructions on how to present the final accounts.

Supporting documents and justifications must be kept, numbered and attached to the final account. It is compulsory to attach the following documents:

- All copies of invoices relating to equipment purchases exceeding 500 €,
- For seminars: signed list of attendance,
- For services: all copies of invoices exceeding 500 € (clearly indicating unit, unit rate, unit N°).

8.7. Further requirements

Figures must relate to expenditure during the period stipulated in the grant agreement.

Supporting documents are to be stored on a centralised basis by the beneficiary. In the case of EURES cross-border partnerships, the single budget manager/treasurer may retain copies of supporting documents transmitted by the partners, who must ensure the safekeeping of the originals. Nevertheless, copies of invoices for subcontracted services and the purchase of equipment must be annexed to the account.

9. AUDITING REQUIREMENTS

In addition to the requirement of an external audit by an auditor of his choice the beneficiary, by signing the grant agreement, accepts the following obligations.

The beneficiary undertakes to provide any detailed information requested:

- by the Commission, in particular its operational departments;
- by the European Anti-Fraud Office (OLAF);
- by the European Court of Auditors.
- or by any other qualified outside body chosen by the Commission for the purposes of checking that the action and the provisions of this Agreement are being properly implemented.

The beneficiary shall keep at the Commission's disposal all original documents, especially accounting and tax records, or, in exceptional and duly justified cases, certified copies of original documents relating to the Agreement for a period of five years from the date of payment of the balance specified in the agreement.

The beneficiary agrees that the Commission may have an audit of the use made of the grant carried out either directly by its own staff or by any other qualified outside body of its choice.

Such audits may be carried out throughout the lifetime of the Agreement and for a period of five years from the date of payment of the balance. Where appropriate, the audit findings may lead to recovery decisions by the Commission.

The beneficiary undertakes to allow Commission staff and outside personnel authorised by the Commission the appropriate right of access to sites and premises where the action is carried out and to all the information, including information in electronic format, needed in order to conduct such audits.

10. PROCEDURE: ELECTRONIC MEANS OF SUBMISSION - SWIM

The Internet Web application called "SWIM" (SAGA Web Input Module) allows applicants/beneficiaries to introduce, edit, validate, print and submit grant applications, request for payments and request for modifications on the budget estimate. SWIM can be accessed in the following web address¹³: <https://webgate.ec.europa.eu/swim>.

10.1. Introduction of grant applications

The grant application form has to be electronically filled in as follows: first, access the system at the address mentioned above and click on the link "New grant application", then, select the number of the call for proposals you wish to apply for and, eventually, fill in your application. Once your application is completed, click on the "submission" button in order to finalised the submission procedure.

Please note that after having submitted your application form electronically no changes to the application are possible.

After being submitted electronically, the application form must also be printed out, signed by the legal representative of the organization submitting the proposal and sent by post to the EMPL D-3 unit, as specified in the text of the call for proposals.

Failure to respect this procedure will render the application ineligible.

10.2. Requests for payments and budgetary modifications

In addition to the documents specified in the grant agreement, financial documents required in support of payment of the balance, as well as requests for modifications of the budget estimate to be made by addendum must also be electronically submitted using SWIM.

To be allowed to log on into SWIM and access its grant file, the beneficiary will be asked to enter in the login page the same File number and Access code assigned by the system to the grant application when it was created.

11. PUBLICITY

Beneficiaries of the grant are required to mention clearly the fact that they have received funding from the Community in any publication and/or in other materials, or in the occasion of activities (conferences or seminars, etc.), for which the grant is used, using the EURES logo which is the property of the Commission as laid down under 2.5.2. of the EURES charter.

Where possible, the uniform resource locator (URL) of the EURES Website (European Job Mobility Portal), eures.europa.eu should be used. Any communication or publication, including at a conference or seminar, shall indicate that the action has received EU funding using the following wording: "**With support from the European Union**".

¹³ For more technical details on SWIM utilisation, a user's manual is available on line at http://ec.europa.eu/employment_social/calls/pdf/swim_manual_en.pdf

Any communication or publication by the beneficiary, in any form and medium, including the Internet, shall indicate that sole responsibility lies with the author and that the Commission is not responsible for any use that may be made of the information contained therein.

All grants awarded in the course of a financial year shall be published on the Internet site of the Community institutions during the first half of the year following the closure of the budget year in respect of which they were awarded.

By signing the grant agreement for an action, the beneficiary authorises the Commission to publish the following information in any form and medium, including via the Internet site of the Community:

- the beneficiary's name and the address
- the subject of the grant,
- the amount awarded and the rate of funding of the costs of the action.

Upon a duly substantiated request by the beneficiary, publication of this data can be waived if it threatens the safety of the beneficiary or harms his business interests.

12. DATA PROTECTION

The grant application will be processed by computer. All personal data (such as names, addresses, CVs, etc.) will be processed in accordance with Regulation (EC) No 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.¹⁴ Replies to the questions in the application form are necessary in order to assess the grant application and they will be processed solely for that purpose by the department responsible for the Community grant programme concerned. On request, applicants may be sent personal data and correct or complete them. For any question relating to these data, please contact the Commission department to which the form must be returned. Beneficiaries may lodge a complaint against the processing of their personal data with the European Data Protection Supervisor at any time.

¹⁴ Official Journal L 8, 12.1.2001.