



“Mindchangers: Regions and youth for Planet and People” CSO-LA/2020/415-010

Reference: EuropeAid/160048/DH/ACT/Multi

“Raising public awareness of development issues and promoting development education in the European Union”

Guidelines for Grantees

1. INTRODUCTION

When you receive a grant from Mindchangers your organization will be committed to meet a series of conditions and demands concerning how to manage the grant. In particular:

- Your obligations concerning accounting, monitoring and reporting.
- How to administer the grant in practice.

Therefore, kindly read the Guidelines before applying to the Call for Proposals for funding.

Please note that the Guidelines are based on the rules and guidelines for funding issued within the Procurement and Grant for European Union external actions – Practical Guide (PRAG 2016) and corresponding annexes. As such, all instructions are imperative and should be followed consistently.

It is important that you pay attention to whether you are complying with the rules throughout the implementation of the Action. If you fail to administer the grant correctly, you may – in the worst case – be obliged to return the entire granted amount.

1.1 Who is responsible for the grant?

A grant from Mindchangers is awarded to the organization(s) featuring as the “lead applicant” and indirectly also to its co-applicant(s). The governing body of the organization(s) is/are fully responsible for the grant being managed according to the rules stated in this document and in accordance with the application on which the Grant has been granted.

The lead-applicant will be the main entry point for all communication with the Consortium of Piedmont Ngos (COP), as to say the Mindchangers management for this Call aiming to finance CSOs projects in Dolj County, Romania.



UNIVERSITATEA
DIN
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“Mindchangers: Regions and youth for Planet and People” CSO-LA/2020/415-010

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2. GENERAL PRINCIPLES

Grants are subject to the principles laid down in the EU Financial Regulation, in particular the principles of co-financing, prohibition of double financing and non-profit.

Co-financing principle

European Union grants don't finance the entire cost of the action. Cofinancing may be provided either by means of the beneficiaries' own financial contribution or in the form of public or private contributions obtained from other donors.

No double financing rule

The action could give rise to the award of only one grant, there can be no duplicate European Union funding of the same expenditure. The partners must indicate the sources and amounts of any other funding received in the same financial years for the same action or for routine activities (running costs).

The general rule of co-financing within the Call is that *“The balance (i.e. the difference between the total cost of the Action and the co-financing by the partner) must be financed from sources other than the European Union Budget or the European Development Fund”*.

The rule shall be verified for what concerns the 10% co-financing requested to the Grantees within the Call.

No-profit rule

The EU grant may not have the purpose or effect of producing a profit for the beneficiaries. Profit is defined as a surplus of the receipts over the eligible costs incurred by the beneficiary, when the request is made for payment of the balance. The receipts referred to above shall be limited to income generated by the action as well as financial contributions specifically assigned by donors to the financing of the eligible costs.

Any income of the action must be indicated in the estimated budget and the final financial statement. If the final amount results in a profit for the beneficiaries, the amount of the grant will be reduced by the percentage of the profit corresponding to the Union contribution to the eligible costs of the action actually incurred by the beneficiaries.



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3. CONTRACT

After approving a grant, the Consortium of Piedmont Ngos (COP) will send a signed contract to the Lead Applicants. The contract sets out the requirements and conditions to be met as described in this guide. It also informs the deadlines that must be met regarding the grant and the “Declaration by Applicant” submitted together with the application will be annexed to the Contract.

The contract must be signed by both the lead- and co-applicant(s) if any. Hence, co-applicants therefore must satisfy the same eligibility criteria as applicable to the lead applicant. The lead applicant holds the legal responsibility of the grant.

The signed Contract shall be returned to the Consortium of Piedmont Ngos (COP) by mail as scanned PDF version and also by postal mail at the start of the Action. Only when the Consortium of Piedmont Ngos (COP) has received the signed contract may the first disbursement take place.

4. COOPERATION AGREEMENT

In the case of two or more organizations applying together a cooperation agreement shall be drawn up between the lead applicant and the co-applicant(s). It is important that it describes the responsibilities and obligations as well as the rights of all parties involved. The Consortium of Piedmont Ngos (COP) will eventually transmit a draft as inspiration to draw up a cooperation agreement. The cooperation agreement should be signed by both parties before the implementation of the Action.

5. PROCUREMENT

The procurement procedures ensure that the choice of supplier respects the following principles:

- transparency in the procurement process;
- best quality/price ratio: obtaining the desired quality standards at the best price or best price if quality standards has been assessed;
- proportionality between the procedure followed for awarding contracts and the value of the contracts;
- equal treatment and non-discrimination of potential contractors and donors.

Contracts below EUR 2.500

Cost must be reasonable and follow national legislation. A payment may be made against invoice without prior acceptance of a tender if the expenditure is EUR 2.500 or less.

Payment: more than EUR 2.500 and less than EUR 20.000

If the expenditure of a contract is more than EUR 2.500 and less than 20.000 a prior acceptance of a tender must be made following single tender procedures. In order to follow the single tender procedure, you may not have to invite more than one firm/person to give an offer on the assignment, but is always better to ask for several offers in order to choose the best one.



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To follow this procedure, you must:

- Define clear selection criteria (incl. price and time frame for the task). This should be explained and written in an internal document (i.e. minutes, tender request).
It is important to prepare and keep a document describing the steps followed for the procurement, from the initial identification of suppliers through to the final contracting decision. As a general rule, a letter sent by the tenderer is better evidence of a competitive consultation than a note from the Recipient stating that the tenderer was contacted. In the request for quotations is important to detail the terms of the service/purchase requested, the deadline for the submission and the criteria for the evaluation.
- Secure that the person or firm you wish to contract does not fall under one of the exclusion situation which are defined in [PRAG section 2.6.10.1.1](#). This should be confirmed by the firm/person in a signed declaration.
- Fill in a selection report format (attached to your grant contract). In the selection report you shall describe who you are planning to contract and why.
- Draw up a contract stating clear conditions for the task. The contract should be signed by all involved parties, the grantee as well as the person or firm conducting the task.

All documents (the internal document, the declaration, the selection report format and the contract) shall be saved as documentation.

For further information, please press the link to access the **[Practical guide on contract procedures for European Union external action \(PRAG 2016\)](#)**

6. VISIBILITY

The granted Action must fully respect the visibility and communication requirements related to Mindchangers and be in line with the Communication and Visibility manual for European Union external actions (https://ec.europa.eu/international-partnerships/comm-visibility-requirements_en). This includes:

- that all publications, references, documents, news and any other visibility and communication activities regarding the Action must include the Mindchangers logo and the one of the EU (Logos can be downloaded at www.....),
- any notice or publication by the grantee(s) concerning the Action, including those given at conferences or seminars, shall specify that the Action has received European Union funding through the Mindchangers fund,
- all products shall make the reference “with the financial support of the EU” and any publication, in whatever form and by whatever medium, including the internet, shall include the following statement: “This document has been produced with the financial assistance of the European Union. The contents of this document are the sole responsibility of grant holder’s name and can under no circumstances be regarded as reflecting the position of the European Union.”, and
- the grantee shall mention the financial contribution in its internal and annual report.



UNIVERSITATEA
DIN
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Reference: EuropeAid/160048/DH/ACT/Multi

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7. OWNERSHIP: RESULTS, PRODUCTS AND EQUIPMENT

7.1 Results and products

Communication products produced as part of the Action belongs to the applicant(s) but the Mindchangers partners and the European Commission have the right to use them freely and as it sees fit during and after completion of the Action, provided that this does not break with any industrial and/or intellectual property rights.

7.2 Statement of permission

Please, note that in case natural, recognizable persons are depicted in a photograph or film, the grantee shall collect a statement of these persons giving their permissions for the described use of their images. Documentation needs to be secured by the Grantee and Mindchangers partner and auditor can ask for samples if needed.

7.3 Equipment

Equipment can only take up a minor part of the granted budget. If equipment is part of the budget for the Action, the Applicant must specify its use and who will retain the ownership of it after the Action (i.e. the applicant, local beneficiaries, local authorities, local affiliated entity(ies), or another action funded by the European Union). This list must be complied with at the end of the implementation period.

8. PAYMENTS

Grants will be disbursed in three payments:

- 40% at project start, after the signature of the Contract
- 30% after the approval by COP of the Intermediary Narrative and Financial Report
- 30% after the end of the project, once the Final Narrative and Financial report will be approved by COP and the official External Auditor.

In any case, the total final amount of incurred, audited and validated expenses will consist of 10% of co-financing by the lead applicant and co-applicant(s).

The signed grant contract serves as the initial pre-financing payment request.

A request for disbursement of the following payments must be submitted alongside the previewed reporting using the format: “*Payment request for Grant Contract*” provided by Consortium of Piedmont Ngos (COP). The final disbursement will be initiated when the final reporting and account is approved.



UNIVERSITATEA
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9. FINANCIAL MANAGEMENT REQUIREMENTS

9.1 Accounts

The grantee(s) shall keep accurate and regular accounts of the implementation of the Action using an appropriate electronic accounting system enabling control of the liquidity, and tracking of all expenses and costs. The accounts:

- may be an integrated part of or an adjunct to the Grantee(s)'s regular system;
- shall comply with the accounting and bookkeeping policies and rules stated in the Grant Contract;
- shall enable income and expenditure relating to the Action to be easily traced, identified and verified.

9.2 Record keeping

The Grantee(s) shall keep all records, accounting and supporting documents related to the Grant for five years following the payment of the balance and in case of any on-going audit, verification, appeal, litigation or pursuit of claim.

Records and the like shall be easily accessible. This means it must be filed in a way that facilitates easy examination and control by the Mindchangers management, *the Commission, OLAF and the Court of Auditors to exercise their powers of control on all documents and information.*

Supporting documentation shall be available either in the original form, including in electronic form, or as a copy. Documentation consists not only of accounting records such as invoices, vouchers, contracts etc., but also proof of payments and procurement process (newspaper ads, invitation letters, tender committee minutes etc.). Please, see point 10. Eligible direct costs.

All the expenses must be identifiable and verifiable, with always the following sentence: “Project Mindchangers – CSO-LA/2020/415-010”.

Concerning Invoices, along with the receipt of payment or copy of bank transfer and the bank statement showing the payment, they must:

- Be addressed to the Beneficiary (applicant and co-applicants)
- Bear the project code “Project Mindchangers –CSO-LA/2020/415-010”
- Have the name of the supplier and be dated before the end of the project
- Have the description of the cost incurred which must refer to the project implementation period
- Clearly show the VAT amount



UNIVERSITATEA
DIN
CRAIOVA

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Reference: EuropeAid/160048/DH/ACT/Multi

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9.3. Own contributions

The co-financing shall be in cash and documented by costs incurred and paid for the project, payments in-kind are not allowed.

The own contribution is included in the total budget of the project and will be audited in the same way as the other expenses covered by EU financing. If after the audit the total amount of eligible expenses has decreased, the grant and the own contribution will decrease proportionally.

Own contribution must be recorded in the bookkeeping and separated in different general ledger code. If during the Action, there are changes to the original list of donors listed in the budget and the amount of their contribution, you shall inform the Consortium of Piedmont Ngos (COP).

9.4. Budget management

The financial report must be detailed and balanced.

Grant applications included a detailed estimated budget presented in Euros (see Annex B – Budget Mindchangers). Partners established in countries outside the Euro zone must use the conversion rates published in the C series of the Official Journal of the European Union (OJ) available at:

<http://www.ecb.europa.eu/stats/exchange/eurofxref/html/index.en.html>).

If no daily euro exchange rate is published in the Official Journal of the European Union for the currency in question, conversion must be made at the average of the monthly accounting rates established by the Commission and published on its website:

(http://ec.europa.eu/budget/contracts_grants/info_contracts/infoeuro/infoeuro_en.cfm).

Partners should be aware that they fully carry the exchange rate risk.

9.5 General criteria for eligibility of costs

In order to be eligible for EU funding, costs must meet the following criteria:

- a) be incurred by the partner during the duration of the action;
- b) be indicated in the estimated overall budget of the action attached to the Contract;
- 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 partner and determined according to the applicable accounting standards of the country where the partner is established and according to the usual cost-accounting practices of the partner;
- e) comply with the requirements of applicable tax and social legislation;
- f) be reasonable, justified and comply with the principle of sound financial management, in particular regarding economy and efficiency.

Value added tax (VAT) is considered as eligible where it is not recoverable under the applicable national VAT legislation and is paid by a beneficiary other than a non-taxable person as defined in the first subparagraph of Article 13(1) of Directive 2006/112/EC14 on the common system of value added tax.

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

All payments should be made by bank transfer, preferably not in cash. In any case payments above 500 € in cash are not allowed.



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10. ELIGIBLE DIRECT COSTS

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 attributed to it directly.

According to **ANNEX II -General Conditions applicable to European Union-financed grant contracts for external actions** the following direct costs of the Beneficiary(ies) shall be eligible:

- a) the cost of staff assigned to the Action, corresponding to actual gross salaries including social security charges and other remuneration-related costs; salaries and costs shall not exceed those normally borne by the Beneficiary(ies), unless it is justified by showing that it is essential to carry out the Action;
- b) travel and subsistence costs for staff and other persons taking part in the Action, provided they do not exceed those normally borne by the Beneficiary(ies) according to its rules and regulations, or the rates published by the European Commission at the time of such mission if reimbursed on the basis of simplified cost options;
- c) purchase costs for equipment (new or used) and supplies specifically dedicated to the purposes of the Action, provided that ownership is transferred at the end of the Action when required in Article 7.5 of Annex II;
- d) depreciation, rental or leasing costs for equipment (new or used) and supplies specifically dedicated to the purposes of the Action;
- e) costs of consumables if directly linked to project implementation;
- f) costs of service, supply and work contracts awarded by the Beneficiary(ies) for the purposes of the Action referred to in Article 10 of Annex II;
- g) costs deriving directly from the requirements of the Contract (dissemination of information, translation, reproduction, insurance, etc.);
- h) duties, taxes and charges, including VAT, paid and not recoverable by the Beneficiary(ies), unless otherwise provided in the Special Conditions.

10.1 Staff costs (Heading 1. 1. Salaries & Fees)

The costs of personnel working under an employment contract with the partner or an equivalent appointing act and assigned to the action, comprising actual salaries plus social security contributions and other statutory costs included in the remuneration, provided that these costs are in line with the partner's usual policy on remuneration; those costs may also include additional remunerations, including payments on the basis of supplementary contracts regardless of the nature of those contracts, provided that they are paid in a consistent manner whenever the same kind of work or expertise is required, independently from the source of funding used.

The costs of natural persons working under a contract with the partner other than an employment contract may be assimilated to such costs of personnel, provided that the following conditions are fulfilled:

- (i) the natural person works under the instructions of the beneficiary and, unless otherwise agreed with the beneficiary, in the premises of the beneficiary;
- (ii) the result of the work belongs to the beneficiary; and
- (iii) the costs are not significantly different from the costs of staff performing similar tasks under an employment contract with the beneficiary.

The cost of any work to be performed by external experts should not be included in staff costs but under services (see **Heading 4. Services**)

The salary costs should not exceed the rates corresponding to the partner's usual policy on remuneration.



UNIVERSITATEA
DIN
CRAIOVA

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“Raising public awareness of development issues and promoting development education in the European Union”

Only the real costs (i.e. actual salaries paid) will be considered eligible costs. For personnel costs to count as eligible direct costs there must be a real and verifiable transfer of funds from the organisation and the assignment of the staff in question must be genuine, necessary and reasonable in relation to the activity being subsidised and to the duration of the action.

The costs of personnel of national/regional administrations may be considered as eligible to the extent that they relate to the cost of activities which are additional and which the relevant public authority would not carry out if the project concerned was not undertaken.

The following documentation for staff costs must be given as follows:

- Contract signed by the employer and employee
- Letters of appointment
- CV, copy of identity document
- Personnel cost table: in order to calculate the hourly cost, the gross actual salaries (including social security charges and statutory costs) and total workable days per year are required information.

The determination of the total workable days and the total workable hours should be made respecting the standard working time either under national laws, collective agreements or under the organisations' normal accounting practice.

The actual time spent on the action must be recorded on a regular basis using timesheets or an equivalent time registration system established and certified by the employer.

Timesheets must be dated and signed by the individual concerned and validated by the employer.

It is recommended to adopt a single timesheet encompassing the time worked by each staff member on the particular EU supported action.

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The accounting report must be composed by the following documents:

- Monthly payslip
- Timesheet
- Monthly proof of payment (bank transfer) and bank statement;
- Proof of payment of all the levies and any other social charges as per national law. In case the levies and social charges are paid on a cumulative basis, together with all the staff, a detail scheme of all the amounts to reach the total paid is required.



UNIVERSITATEA
DIN
CRAIOVA

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Reference: EuropeAid/160048/DH/ACT/Multi

“Raising public awareness of development issues and promoting development education in the European Union”

10.2 Travel, accommodation and subsistence allowances (Heading 2. Travel)

Costs of travel and related subsistence allowances are eligible provided that they are in line with the partner's usual practices on travel.

Heading 2 may also include expenses for participants from organisations other than the partners where applicable (e.g. for attendance of a conference).

Attendance lists of all meetings that take place in the context of the action must be established and signed by all participants. These lists must be provided to the Commission if so requested.

Journeys must be carried out by the most direct and economic route.

Economy class fares will be used as the benchmark for analysing travel costs.

The supporting documents should be:

- For travel by plane: boarding pass, electronic ticket, invoice of the ticket payment
- For travel by train: electronic ticket, invoice of the ticket payment.
- For travels by car: a signed logbook according to national laws should be filled in considering the costs of fuel, destination, Km done, distances.
- For travel by taxis or hired car: please note that the actual cost should not be excessive compared with other means of transportation.

Note that country entry or exit visa expenses may be charged on the same travel expenses budget line. As receipt of visa payment, it can be presented the receipt provided by the embassy or a copy of the passport page containing the visa.

Daily subsistence allowances (DSA) can be paid in addition to costs for accommodation as a flat-rate amount and are considered to cover breakfast and the two main meals, local transport, the cost of telecommunications and all other sundries. Daily subsistence allowances are to be calculated according to the length of the mission and according to the partner's usual policy on remuneration.

The maximum amounts (in Euros per calendar day) of Daily allowance rates for each country are set out at the following address:

https://ec.europa.eu/international-partnerships/documents-library_en?keyword=per%20diem%20rates

If catering services are provided by the organisers, the DSAs directly paid to participants must be reduced accordingly. In such cases, the daily allowance would be reduced by 30% for each meal provided, and by 15% for breakfast.

NB.: Where applicable, catering costs should be mentioned under **Heading 5. Other**

10.3 Equipment (Heading 3. Equipment)

Equipment essential for the realisation of the action (including renting of equipment and insurance). Equipment refers to durable items that can be used multiple times over their estimated economically useful lifespan.

If equipment is part of the budget for the Action (budget line 3), the Applicant must specify its use and who will retain the ownership of it after the Action (i.e. the applicant, local beneficiaries, local authorities, local affiliated entity(ies), or another action funded by the European Union) in spreadsheet 4. Ownership.

This list must be compiled with at the end of the implementation period.

Concern equipment and goods and it would be preferable to collect at least three quotations from different suppliers whenever is economically reasonable



UNIVERSITATEA
DIN
CRAIOVA

“Mindchangers: Regions and youth for Planet and People” CSO-LA/2020/415-010

Reference: EuropeAid/160048/DH/ACT/Multi

“Raising public awareness of development issues and promoting development education in the European Union”

10.4 Costs of services (Heading 4. Services)

The implementation of a project may require the buying of goods or services in order to carry out specialised tasks that beneficiaries cannot do themselves (i.e. translations, production of documents, web site creation, informatics support, accountancy, catering, etc.). This does not involve externalisation of parts of the action directly related to the main objectives of the action.

The related contracts are known as "Implementation contracts".

The Grantees should have the operational capacity to carry out the activities related to the main objectives of the proposed action. Nevertheless, if the staff do not have all the skills required, where justified and necessary, specific tasks that are part of the action (except the core tasks defined in the call document) may be executed by another person or organisation by means of a contract between one or more of the beneficiaries and a subcontractor. This is known as "subcontracting of tasks forming part of the action".

Implementing contracts and subcontracting between Grantees is not allowed, nor between Applicants, Co-Applicants and Associates.

The estimated costs relating to any implementing contracts and any subcontracting are indicated in the appropriate sub-heading in the approved budget and the award of such contracts will be subject to the procedures indicated at paragraph 5. PROCUREMENT. They could concern:

- **Information, dissemination, reproduction and publications** 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 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.
- **Translation** costs must include the following details: the number of languages, the number of pages to be translated and the rate applied per page.
- **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. 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.
- **External Expertise:** this heading should include costs relating to: i) implementing service contracts not covered under the previous sub-headings; ii) costs relating to the subcontracting of tasks forming part of the action.

The Practical Guide and the Financial Regulation lays down the principles that should govern the conclusion of external contracts necessary to implement the action: the beneficiary must award the contract to the tender offering **the best value for money, i.e. the best price-quality ratio, or, as appropriate, to the tender offering the lowest price.**

In doing so, the beneficiary shall take care to avoid any conflict of interests.

10.5 Administration costs (Heading 7. Indirect costs (maximum 7% of 7. Subtotal direct costs))

Indirect costs are general administrative costs – overhead costs incurred in connection with the eligible direct costs of the action. Such costs do not need to be supported by accounting documents. They are limited to a flat-rate of 7% of the total eligible direct costs for the action.

Indirect costs are eligible provided that they do not include costs assigned to another budget heading in the standard grant contract.



UNIVERSITATEA
DIN
CRAIOVA

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Reference: EuropeAid/160048/DH/ACT/Multi

“Raising public awareness of development issues and promoting development education in the European Union”

These can include maintenance, stationery, photocopying, mailing postage, telephone, internet and fax costs, heating, electricity or other forms of energy, water, office furniture, insurance and any other expenditure necessary for the successful completion of the project.

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

10.6 Ineligible costs

The following costs are not eligible:

- debts and debt service charges (interest);
- provisions for losses or potential future liabilities;
- costs declared by the beneficiary(ies) and financed by another action or work programme receiving a European Union (including through EDF) grant;
- purchases of land or buildings, except where necessary for the direct implementation of the action, in which case ownership must be transferred, in accordance with Article 7.5 of the General Conditions of the standard grant contract, at the latest at the end of the action;
- purchases of vehicles, unless the applicant can demonstrate that the purchase is necessary for the purpose of the action implementation;
- currency exchange losses;
- office rent, unless the applicant can demonstrate that additional and specific office rental is necessary for the purpose of the action implementation;
- taxes, including VAT, unless the beneficiary or co-beneficiaries can demonstrate they cannot reclaim them;
- credit to third parties;
- in kind contributions;
- salary costs of the personnel of national administrations, unless otherwise specified in the Special Conditions and only to the extent that they relate to the cost of activities which the relevant public authority would not carry out if the Action were not undertaken.

11. REVISIONS

11.1 Changing the Action

A Grant received from Mindchangers must be spent in accordance with the “basic purpose” of the Action as stated in the Grant Contract.

The following types of deviations from plan require prior approval by the Consortium of Piedmont Ngos (COP):

- Changes in the objectives or target groups of the Action.
- If there is a need to cancel or add activities that will affect the realization of the objectives defined for the intervention.
- Specific changes regarding the approved budget. See next section on budget revisions.



UNIVERSITATEA
DIN
CRAIOVA

“Mindchangers: Regions and youth for Planet and People” CSO-LA/2020/415-010

Reference: EuropeAid/160048/DH/ACT/Multi

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The Consortium of Piedmont Ngos (COP) needs to receive the request well in advance and not after the activities have been completed.

In case of doubt, it is strongly recommended to check beforehand with the Consortium of Piedmont Ngos (COP) that the proposed modifications do not impact the basic purpose of the Action.

11.2 Budget revision

The budget of the grant contract shall be respected. However, there is some flexibility within the budget, as long as the “basic purpose” of the Action is not affected and the change does not call into question the initial award of the grant.

As long as the basic purpose of the Action is not affected, the Grantee can:

- Make transfers between items or introduce new items within the same main budget line (predefined lines in the budget).
- Transfer part of the budget from one line to another, as long as this transfer does not imply an increase of more than 25% of the original amount covered by the budget line.

Note that if the change includes that the cumulative variations of a given budget heading exceed 25% of the budget line’s value concerning, it shall always be approved beforehand by the Consortium of Piedmont Ngos (COP).

11.3 Request format to be used to get revisions approved:

Requests regarding changing in the Action, the Action period, budget revision or spending of the contingency are submitted using the formats provided by Consortium of Piedmont Ngos (COP).

12. REPORTING

In order to obtain the Intermediary and the Final payments, Financial and Technical Reports must be submitted.

The reports will provide with supporting documents including photos/pictures and its outreach (online links, publications etc).

Formats for reporting and auditing will be made available by the Consortium of Piedmont Ngos (COP).

12.1 Final Audited Account

The Grantee shall submit their final narrative and financial reports about the sub grant to the Consortium of Piedmont Ngos (COP), along with all receipts (original or certified copies as per national rules). COP will approve and signs off these reports based on the information and documentation provided, i.e. narrative and financial verification. The auditor will ensure that all the Grant has been approved and that the before mentioned organizations have followed the process and check that the national documentation for the Grants is in order.



UNIVERSITATEA
DIN
CRAIOVA

“Mindchangers: Regions and youth for Planet and People” CSO-LA/2020/415-010

Reference: EuropeAid/160048/DH/ACT/Multi

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13. SUSPICION OF FRAUD AND/OR MISUSE OF THE GRANT

As recipient of Mindchangers grants, the Grantees are responsible for informing the Consortium of Piedmont Ngos (COP) without delay of any event – including suspicion of fraud or other irregularities – likely to affect or delay the implementation of the Action.

The governing body of the Lead applicant is duty-bound to immediately notify the Consortium of Piedmont Ngos (COP):

- If significant difficulties arise in the implementation of the action, including problems regarding compliance with the budget approved.
- If there is well-founded suspicion or detection of theft, fraud, corruption, misuse or similar irregularities.

Mindchangers’ format for reporting of problems and irregularities must be used, and it will be made available by COP. The report must be submitted in writing, stating how the Grantees plan to solve and follow up the difficulties and/or irregularities observed. You are very welcome to contact the Consortium of Piedmont Ngos (COP) if an action runs into problems, enabling us to guide you in how to report the problems and how to pursue a solution.

Confirmed cases of irregularities will be reported to the EU Commission.

Note that concealing information or withholding knowledge of irregularities or fraud is a serious breach of the contractual obligations, and can lead to termination of the contract and/or administrative or financial penalties and involve reputational risks with consequences to your organization as a whole.

14. CONTACT

Consorzio delle Ong Piemontesi

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