

EUROPEAN COMMISSION

DIRECTORATE-GENERAL
JUSTICE, FREEDOM AND SECURITY

**GUIDE TO THE
EUROPEAN PROGRAMME FOR THE
PREVENTION OF AND RESPONSE TO
VIOLENT RADICALISATION
Call for Proposals 2007**

TABLE OF CONTENTS

- I. INTRODUCTION 3**
 - I.1. PURPOSE OF THE GUIDE 3
 - I.2. HOW TO USE THE GUIDE 3
 - I.3. DEFINITION OF TERMS FREQUENTLY USED 3
- II. THE EUROPEAN PROGRAMME FOR THE PREVENTION OF AND THE RESPONSE TO VIOLENT RADICALISATION..... 5**
- III. GUIDELINES FOR APPLICANTS..... 6**
 - III.1. HOW TO APPLY? 6
 - III.2. GUIDELINES CONCERNING THE PRESENTATION OF THE PROPOSAL..... 6
 - III.3. GENERAL REMARKS REGARDING THE EXPENDITURE 7
 - III.3.A. Information on the budget..... 7*
 - III.3.B. Rules concerning eligible expenditure 7*
 - III.3.C. Non-eligible costs 13*
 - III.4. SELECTION AND CONTRACTING OF PROJECTS..... 14
 - III.4.A. Evaluation criteria 14*
 - III.4.B. Revised Budget estimate..... 14*
 - III.4.C. Contracting 14*
 - III.4.D. Financing..... 14*
- IV. GUIDELINES FOR PROJECT MANAGEMENT 16**
 - IV.1. OPERATIONAL MANAGEMENT 16
 - IV.1.A. General remarks..... 16*
 - IV.1.B. Expected results and impact..... 16*
 - IV.1.C. Management style 16*
 - IV.1.D. European added value and Commission visibility..... 16*
 - IV.2. ADMINISTRATIVE MANAGEMENT AND REPORTING TO THE COMMISSION..... 17
 - IV.2.A. Contract Amendments 17*
 - IV.2.B. Final narrative report 17*
 - IV.3. FINANCIAL MANAGEMENT AND INVOICING 18
 - IV.3.A. Bank account..... 18*
 - IV.3.B. Accounting system/internal control..... 18*
 - IV.3.C. VAT, customs duties and other taxes on goods and services 19*
 - IV.3.D. Payments of the grant 19*
 - IV.4. MONITORING, AUDIT AND EVALUATION..... 22
 - IV.4.A. Audit 22*

I. INTRODUCTION

I.1. PURPOSE OF THE GUIDE

The purpose of this Guide is twofold:

- to help applicant organisations and their partners in the preparation of project proposals to be submitted to the European Programme for the Prevention of and the Response to Violent Radicalisation, and
- to provide organisations, whose projects have been selected, with operational, administrative and financial management guidelines necessary for their successful implementation.

The content of this Guide is based on the grants section of the Financial Regulation of the European Communities¹ and on its Rules for the Implementation as well as on other relevant documents.

I.2. HOW TO USE THE GUIDE

The structure of this Guide reflects the various stages of the award procedure:

- submission and selection of the proposals;
- pace of payments;
- acceptance of final reports;
- evaluation and dissemination of results.

These guidelines form a set of good practices, which organisations are asked to follow. Other management procedures must be justified and can only be considered provided that:

1. They are fully compatible with the Financial Regulation of the European Communities, the legal basis of the programme and the call for proposals;
2. They are transparent;
3. They do not contradict the general philosophy of the European Programme for the Prevention of and the Response to Violent Radicalisation or the standard rules of good management;
4. They are fully explained when submitting the project proposal.

I.3. DEFINITION OF TERMS FREQUENTLY USED

Applicant organisation (the applicant): any institution or body, private, public or semi-public, submitting a project proposal for a project within the scope of the European Programme for the Prevention of and the Response to Violent Radicalisation. The applicant organisation becomes the contracting organisation (see below) if the proposal is accepted and the grant agreement is signed.

¹ Financial Regulation of the European Communities (Official Journal L 248 of September 16, 2002) and Rules for the Implementation of the Financial Regulation (Official Journal L 357 of December 31, 2002), both in force since January 1, 2003 and available at the EUR-LEX website, the on-line Community law database: http://europa.eu.int/eur-lex/en/search/search_oj.html

Contracting organisation (the beneficiary): any institution or body, private, public or semi-public, liable under the grant agreement and responsible for the day-to-day co-ordination and management of the project, including the distribution of the Community funds allocated to this project. The contracting organisation is liable to the Commission.

Partners: all the organisations and institutions participating in the submission of a project proposal, in the case of the trans-national projects. The partners of the project must sign a Partnership Declaration by which they agree to contribute to the implementation of the project, as described in the grant application.

Target Groups/Participants of a project: specific categories of persons to which the project is directly addressed.

II. The European Programme for the Prevention of and the Response to Violent Radicalisation

For more information on the European Programme for the Prevention of and the Response to Violent Radicalisation:

Programme e-mail: JLS-CFP-07-RAD@ec.europa.eu

The postal address is:

European Commission

Directorate-General Justice, Freedom, Security

Unit D1: Fight against terrorism, trafficking and exploitation of human beings and law enforcement cooperation

Office LX46 3/85

B-1049 Brussels

The European Programme for the Prevention of and the Response to Violent Radicalisation Website of the Directorate-General Justice, Freedom and Security is the following:

http://ec.europa.eu/justice_home/funding/radicalisation/funding_radicalisation_en.htm

III. GUIDELINES FOR APPLICANTS

III.1. HOW TO APPLY?

Conditions

1. Use the official grant application form otherwise the application will not be eligible. The application form can be downloaded from:

http://ec.europa.eu/justice_home/funding/radicalisation/funding_radicalisation_en.htm

This application form is available in EN/FR/DE. The application form should be completed in the same language as the template (for example, do not complete a French application form in English).

2. The application form must be completed in word-processing format, otherwise the application will not be eligible.
3. The following should be returned to the Commission:
 - Three (3) print-outs of the application form, **the budget, and the timetable, duly completed, signed and dated;**
 - an electronic version of the application form and the budget on diskette or CD-ROM;
 - all other documents as indicated in the Call for Proposals.
4. In the case of the trans-national projects, the partners in the project **must complete and sign a Partnership Declaration** indicating their role and possible financial contribution to the project.
5. For further information, see the 2007 Call for Proposals of the European Programme for the Prevention of and the Response to Violent Radicalisation.

III.2. GUIDELINES CONCERNING THE PRESENTATION OF THE PROPOSAL

The application form has been structured in a sequential way and once completed should contain all the information relevant to the evaluation of the proposal.

The application form must be completed in English, French or German. Please note that the Summary of the Project in section 2.1.8 bis will serve for external information if the grant is awarded.

While completing the application form it is important to:

- be precise;
- provide detailed and clear information, while remaining concise, and
- concentrate on the key features, objectives and results of the project.

The evaluators will judge the project in relation to the criteria contained in the Call for Proposals.

III.3. GENERAL REMARKS REGARDING THE EXPENDITURE

NB: For a full understanding of the budgetary concepts of a grant application and of the eligible categories of expenditure, you are asked to consult the **standard grant agreements** available from:

http://ec.europa.eu/justice_home/funding/radicalisation/funding_radicalisation_en.htm

and the grants section, – Title VI, of the Financial Regulation of the European Communities and of the Rules for the Implementation of the Financial Regulation, both in force since January 1, 2003 and available from the on-line Community law database (EUR-LEX):

http://europa.eu.int/eur-lex/en/search/search_oj.html

III.3.A. Information on the budget

As part of the application the promoter must provide a detailed forward budget of the project in euros, with information on both planned expenditure and expected revenue (indicating the amount of co-financing requested from the Commission, own funding and any other funding). To this end, it is required to use the *ad hoc* budget form. Financial contributions from the applicant, partners and other sources must be taken into account in the appropriate headings.

The Commission's financial contribution cannot exceed 85% of total eligible costs. You will therefore need to secure funding from other sources to cover the balance.

It should be noted that the Commission's payment procedures require projects to be pre-financed by applicants. However, after signature of the grant agreement, the Commission will make an advance payment (pre-financing payment) to the beneficiary.

The budget form provided by the Commission in Microsoft Excel format must be correctly completed. It is important to include precise and detailed information: functions of the staff, units for the calculations (day, month, trip, book, pages, etc.), number of units, etc.

Community funding may under no circumstances give rise to profit.

III.3.B. Rules concerning eligible expenditure²

There are two main categories of expenditure: eligible direct costs and eligible indirect costs (overheads).

1. Eligible Direct Costs

Costs necessary for the implementation of the activity. These costs would not have been incurred if the activity had not been carried out.

In the context of grants, the costs considered eligible for Community funding are those that satisfy the following criteria:

- they must be directly connected with the activity of the proposal and they must be provided for in the estimated budget;

² The lettering used under this section corresponds to the ones used in the ad hoc project budget form.

- they must be necessary for the performance of the action outlined in the proposal;
- they must be reasonable and justified and they must be in accord with the principles of sound financial management, in particular in terms of value for money and cost-effectiveness;
- they must be generated during the lifetime of the action as specified in article I.2 of the Grant Agreement. Only expenditure incurred after the starting date of the action and before the date of completion of the action is eligible. Expenditure made during the three-month reporting period following the completion date of the action is ineligible;
- they must be incurred by the beneficiary or his partners and recorded in his or their accounts or tax documents and they must be identifiable and verifiable.

In particular, the following direct costs are eligible:

- the cost of staff;
- travel and subsistence allowances;
- the purchase cost of equipment;
- costs of consumables and supplies;
- costs entailed by contracts awarded by the beneficiary for the purposes of carrying out the action, provided that the conditions laid down in Article II.9 of the Standard Grant Agreement are met;
- costs arising directly from requirements imposed by the agreement (dissemination of information, specific evaluation of the action, audits, translations, reproduction, etc.), including the costs of any financial services (especially the cost of financial guarantees).

The percentage of European Community funding mentioned in the Grant Agreement is calculated on the total eligible costs.

A. Staff costs

The cost of staff assigned to the action, comprising 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 must be calculated on the basis of the actual daily salary/fee of the employee/service provider, multiplied by the number of days worked on the project. Where applicable, this figure must include all the usual contributions paid by the employer, such as social security contributions, but must exclude any bonuses, incentive payments or profit-sharing schemes. It may also include other charges relating to the use of human resources provided that they are specified in the Call for Proposals.

Expenses relating to civil servants and personnel employed by public authorities in general, are not considered eligible costs. This is also the case for any such person employed on a permanent basis by the applicant organisation and who contributes to the project implementation by accomplishing tasks that are part of his/her normal routine. However, the costs of personnel in charge of implementing the project or parts of it can be considered eligible, if:

- a person is contracted by the organisation solely for the purpose of implementing the project;
- a person is employed on a permanent basis by the applicant organisation, and will fulfill tasks specifically linked to the implementation of the project on the basis of overtime remuneration;
- a person is employed on a permanent basis by the applicant organisation, seconded by a duly documented decision of the organisation to tasks that are specifically linked to the implementation of the project and do not form part of his/her normal routine, and he/she is replaced for his/her usual tasks by another person recruited by the organisation;
- a person is employed on a permanent basis by the applicant organisation, seconded by a duly documented decision of the organisation to tasks that are specifically linked to the implementation of the project and that will be allocated to the project on the basis of a clear and verifiable method (timesheets).

The applicant must provide this information on the appropriate form (Explanatory note on officials) provided on the website of this Call for proposals.

In order to determine whether salaries are acceptable, the maximum permitted amounts, for a full-time working day with all charges included, are in principle €450 for ISCO1, €300 for ISCO2, € 250 for ISCO3 and € 125 for ISCO4. The actual amounts must, however; correspond to the real cost of salaries in the country where the activities take place.

Please note that staff costs cannot include expenditure on translation/interpretation, which must be included in “Conferences” (heading E) or “publications” (heading F) or in “Other direct costs” heading (see letter G below).

B. Travel expenses and subsistence allowances for project staff

This section concerns costs charged for project staff and excludes costs related to conferences and seminars, which must be accounted for under the specific “Seminars and Conferences” heading E below.

Only travel and subsistence costs directly linked to the project and relating to specific and clearly identifiable activities are eligible for Community funding. Travel to places other than those where the members of the partnership are located must be shown to be relevant to the project.

Allowable travel costs under the agreement will be the real travel costs. It is required to use the cheapest means of travel, and to make every effort to use the most economical fare. The average amount allowed for flights within the Member States is €400. An exception may be granted in duly substantiated cases (for example, where an event is unavoidably held at a location which is unusually expensive to travel to).

Expenses for car travel, where substantiated and where the price is not excessive, will be refunded as follows:

1. For private vehicles: on the basis of the declaration with a maximum corresponding to a 1st class rail fare (only the price of one ticket will be reimbursed, regardless of the number of people travelling in the same vehicle).
2. For hired cars (maximum category B or equivalent) or taxis: the actual cost where this is not excessive compared with other means of transportation.

The subsistence allowances for staff taking part in the action shall be calculated on the basis of daily allowances or real costs. They should be in line with the beneficiary's usual practices on travel costs. They cannot exceed the amounts indicated below.

Subsistence costs (comprising the cost of accommodation, 2 daily meals and all other expenses such as taxis and local travel) may be co-financed by the project, provided:

1. They are reasonable in light of local prices;
2. They are calculated in accordance with the partner organisations' internal rules, which may be based on the real cost or the daily allowance.

In principle, the subsistence costs may not exceed:

- The daily allowance or per diem per person set and applied by the organisation to which the person travelling belongs, or
- The maximum daily allowance per person shown below.

<i>Country</i>	<i>Daily Subsistence Allowance Per Diem (in Euro)</i>	<i>Country</i>	<i>Daily Subsistence Allowance Per Diem (in Euro)</i>
<i>Austria</i>	225	<i>Latvia</i>	211
<i>Belgium</i>	232	<i>Lithuania</i>	183
<i>Bulgaria</i>	202	<i>Luxembourg</i>	237
<i>Czech Republic</i>	230	<i>Malta</i>	205
<i>Cyprus</i>	238	<i>Netherlands</i>	263
<i>Denmark</i>	270	<i>Poland</i>	217
<i>Estonia</i>	181	<i>Portugal</i>	204
<i>Finland</i>	244	<i>Romania</i>	228
<i>France</i>	245	<i>Slovak Republic</i>	205
<i>Germany</i>	208	<i>Slovenia</i>	180
<i>Greece</i>	222	<i>Spain</i>	212
<i>Hungary</i>	222	<i>Sweden</i>	257
<i>Ireland</i>	254	<i>United Kingdom</i>	276
<i>Italy</i>	230		

For countries not mentioned in the above table, the maximum daily allowances are available on the website:

http://ec.europa.eu/europeaid/perdiem/index_en.htm

C. Equipment (new or second-hand)

The purchase cost of equipment (new or second-hand), 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. Only 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 may be taken into account by the Commission and explicitly allowed, except where the nature and/or the context of its use justifies different treatment by the Commission.

In some cases, expenses related to the purchase, rental or leasing of computer and audio-visual equipment may be admitted. The applicants must then:

- justify why equipment needs to be purchased/rented to carry out the activity;
- compare the prices of different suppliers to see who offers the best value for money (taking account of price and quality);

- charge against the project only the cost of equipment purchased or rented during the contract period, at a rate, which reflects the degree and duration of use within that period. Where equipment is purchased, the contractor must apply an annual depreciation rate in accordance with the national rules³.

The equipment purchased must be itemised in the organisation in which it is installed and bear an inventory number.

Contractors must abide by the principles of sound management when deciding to rent, lease or purchase equipment and must be able to justify their choice.

The authorised overhead (see below letter L, under eligible indirect costs) includes the depreciation of immovable property.

Full depreciation can be accepted if the nature of the operation and/or the use of the property warrant it. In these cases the Commission will specify the final destination.

D. Supplies

The costs of consumables and supplies are eligible, provided that they are identifiable and assigned to the action. Consumables and supplies are real costs strictly related to the activities of the project.

Costs such as office stationary (pens, paper, folders, ink cartridges, diskettes...), electricity supply, telephone and postal services, Internet connection time, computer software, etc. are to be considered as indirect costs (see point L Overheads, below).

Consumable and supplies related to conferences and seminars must not be included under this heading; they have to be accounted for under the specific "Seminars and Conferences" heading (see letter E below).

E. Conferences and Seminars

All costs related to seminars and conferences must be included under this budget heading regardless of their nature (travel, subsistence, translation and interpretation costs, printing, photocopying, consumable and supplies, etc.).

This heading should also include the travel expenses and subsistence allowances for project staff participating in a conference/seminar. Expenses can be indicated on the basis of daily allowances or on real costs. The amounts indicated in the table above give an orientation.

³ *Example:*

Total value of equipment purchase: € 1 000.

Assumed service life: three years (36 months).

Permissible monthly depreciation will then be € 1 000/36 = € 27.78.

Duration of the agreement: from 1/09/2004 to 31/08/2006, i.e. 24 months.

Date of purchase (= date of invoice): 30/03/2005

The period of use for the project will then be not more than 17 months.

Supposing the equipment is used on a half-time basis for the project, the utilisation rate will be 50%.

The total amount payable for depreciation under the grant will then be:

(27.78 x 17) x 0.5 = € 236.13.

A detailed breakdown for such costs must be provided.

F. Publications and dissemination

In order to be eligible for Community funding, publications must be produced by and for the use of the project. The type of publication, number of pages, number of copies, translations must be clearly indicated in order to justify the costs of editing and printing.

G. Other direct costs

The costs of external contracting (research, technical feasibility, costs supporting the activity) are to be indicated here.

Other additional costs not falling into any of the above categories may be claimed under the grant agreement, with the consent of the Commission, provided they are considered necessary for the proper performance of the work specified in this agreement.

Costs charged to this heading must therefore meet the following criteria:

1. They must not be covered by any other budget heading;
2. They must be necessary for the proper performance of the work;
3. They must not involve any fundamental change in the scope and content of the work;
4. They must be eligible under the agreement;
5. They must be clearly identifiable.

Typical expenses under this heading include:

- charges for financial services in specific contexts (charges for bank transactions, the risk of exchange losses is excluded);
- costs of services relating to eligible costs;
- other costs stemming from obligations under the grant agreement (reports, translations⁴, certificates, deposits, bank guarantee, etc.);
- external audits of the project.

Audits and evaluation

Costs for audits and specific evaluations for the operation can be included under G, if agreed or requested by the Commission.

2. Eligible Indirect Costs

L. Overheads

Unlike direct costs, indirect costs (Overheads) relate to categories of expenditure that are not identifiable as specific costs directly linked to and necessary for carrying out the action. If provision is made in Article I.3.2 of the Grant Agreement for flat rate funding in respect of indirect costs, they need not be supported by accounting documents.

Overheads include the following positions: administration and management expenses, depreciation (according to the calculation methods of the national legislation of the

⁴ Except for translations/interpretation related to conferences/seminars or to publications, which should be indicated in the specific budget heading (E).

beneficiary) of buildings and equipment, rents, maintenance costs, telecommunication and postage, heating, water supply, electricity or other forms of energy, office furniture, office stationary and insurance policies.

Organisations receiving an operating grant from the EU budget can not include indirect costs in their forward budget.

3. Contributions in kind

Contributions in kind

Contributions in kind shall not count as actual expenditure by the beneficiary and shall not constitute eligible costs.

Contributions in kind will only be taken into account by the Commission when assessing the "cost-efficiency" of the project.

III.3.C. Non-eligible costs

The following costs shall not be considered eligible:

- Return on capital;
- Debt and debt service charges;
- Provisions for losses or potential future liabilities;
- Other interest owed;
- Doubtful debts;
- Exchange losses;
- VAT, unless the beneficiary can show that he is unable to recover it;
- Costs declared by the beneficiary in connection with another action or work programme receiving a Community grant;
- Excessive or reckless expenditure;
- Contributions in kind;
- Gifts and presents;
- Touristic side programmes.

III.4. SELECTION AND CONTRACTING OF PROJECTS

III.4.A. Evaluation criteria

The applications are evaluated on the basis of the criteria indicated in the Work Programme and Call for Proposals.

Following this evaluation, the Commission services will establish a list of projects selected for funding.

and will inform accordingly all promoters of the pre-selection or non-selection of their applications.

III.4.B. Revised Budget estimate

The Commission services may invite applicants to provide a revised budget to ensure compliance with the rules on eligible costs.

It is important to note that the amount detailed in the grant agreement represents the maximum amount allocated for the grant project. It is calculated as a percentage of the total eligible cost of the project. This same percentage will be used when calculating the real grant to be paid. If the final expenditure turns out to be lower than the expenditure budgeted for, the Commission's contribution will be calculated on the basis of the percentage indicated in the agreement. If the final expenditure turns out to be higher than the expenditure budgeted, the actual grant can not be increased, and will be limited to the maximum amount mentioned in the agreement.

III.4.C. Contracting

Once the Commission services have approved all the elements of the project (the contents of the project and the budget estimate), a grant agreement (contract) for the co-financing of the selected project will be issued and sent to the contractor (in 2 copies). The contractor must return both originals of this agreement, signed and dated by the person responsible. It is recommended to dispatch these documents by registered mail. The Commission services will then countersign both originals of this agreement and will return one signed and dated to the contractor.

Please note that the signed agreement must be returned to the Commission within 20 days of receipt. If the agreement is not returned within this time limit, the Commission reserves the right to consider that the promoter renounces the grant.

Candidates submitting a grant application to the Commission services should analyse the standard grant agreement so as to be fully aware of the conditions they are required to accept.

The standard grant agreement and related documents can be obtained from:

http://ec.europa.eu/justice_home/funding/radicalisation/funding_radicalisation_en.htm

III.4.D. Financing

Payment will be made in two or more instalments:

- A pre-financing payment of 60% within 45 days from the date of the signature of the agreement by both parties;
- The payment of the balance after receipt of a formal request (within 3 months of completion of the project) and approval by the Commission of a final report and a final statement of expenditure. Documents to be submitted are indicated in Annex III of the standard grant agreement, available on the above website. The balance has to be presented in national currency. A form to be used for presenting the balance will be made available on this Call for proposals website (document for beneficiaries of a grant).

IV. GUIDELINES FOR PROJECT MANAGEMENT

IV.1. OPERATIONAL MANAGEMENT

IV.1.A. General remarks

The grant agreement with its Annexes is binding.

This means that the beneficiary organisation, partners involved, key management staff, project location(s), budget, length and schedule of the activity, etc. can not be changed, except for exceptional reasons duly justified and with the prior written approval of the Commission services. Unauthorised changes in any of these key aspects may prompt the Commission to cancel the grant and request the reimbursement of the pre-financing payment.

IV.1.B. Expected results and impact

Emphasis must be placed on achieving the expected results and objectives rather than on the mere implementation of the activities (activities are ways of getting results). If, for any reason, a proposed activity can no longer deliver the expected results or if the results have already been achieved, the activity should not be implemented. Where a change would improve the effectiveness or the efficiency of the project, it should be proposed to the Commission. In all cases, a motivated request must be sent to the Commission services, which have to authorise the changes before their realisation.

IV.1.C. Management style

Each organisation has its own management culture that the Commission respects as long as it is not discriminatory or otherwise contrary to the principles and values of the Programme.

Whatever the management system is, a high degree of transparency and accountability is expected.

IV.1.D. European added value and Commission visibility

Projects should propose ways to “replicate” their successful experiences in other European countries, should disseminate and exchange information at European level about their actions (materials, conclusions, lessons learnt, etc.). They should contribute to European policy issues and, conversely, should make sure that their actions are consistent with existing EU policy, etc.

Projects benefiting from a grant are expected to give adequate visibility to the European Commission in all their actions in general and in the materials produced by the project in particular. The Commission will provide further information to the beneficiaries on what should be used in the documents.

IV.2. ADMINISTRATIVE MANAGEMENT AND REPORTING TO THE COMMISSION

IV.2.A. Contract Amendments

If a request for amendment is made by the contracting organisation, it must be sent to the Commission in good time, before it is due to take effect and in all events 2 months before the closing date of the action, except in cases duly substantiated by the beneficiary and accepted by the Commission.

Any amendment to the agreement must be the subject of a written supplement to the agreement concluded between the parties. No verbal agreement or exchange of e-mail may bind the parties to this effect.

Any request for amendment covering activities already executed can not be accepted.

Examples of cases where the grant agreement should be amended:

- Change of duration of the action and/or of the agreement;
- Addition or replacement of one or several partners to the action;
- Modification of the forecast budget implying a transfer between headings involving an increase or decrease of more than 10% of the amount entered under a heading for eligible costs;
- Change of the bank account into which the grant is to be paid;
- Change of the legal representative of the contracting organisation.

The contracting organisation shall inform the Commission of any changes in its contact details necessary for good administration of the project.

IV.2.B. Final narrative report

The final narrative report must provide an accurate picture of the project. The contracting organisation is therefore requested to use the report form template of the Programme is to be found at: http://ec.europa.eu/justice_home/funding/radicalisation/funding_radicalisation_en.htm

IV.2.C. Examination and acceptance of the reports

In order for the Commission to evaluate and accept the final narrative report and the final financial statement, the following formal requirements must be satisfied:

- The templates provided by the Commission must be used;
- The financial statement must be correctly completed according to the existing template, and presented in a consolidated form, downloaded from the website;
- These documents, duly signed and dated, should also be submitted in electronic format;
- The supporting documents must be complete.

The Commission reserves the right to suspend or reduce the payment of the balance, or to require refunding of the Community funds, if the form and/or content of the final report and the final financial statement do not conform to the rules and the grant agreement.

In particular, non-eligible expenses or undue VAT or other taxes will be rejected. Also, transfers of amounts exceeding 10% from a budget heading to another, without prior consent of the Commission, will not be accepted.

In order to allow a correct analysis of the final financial statement, the Commission may require the supporting documents, either partially or totally (invoices, staff pay slips, etc.). It should be noted that, when the Commission requires such documents, the normal time delay of 45 days for approval of the financial statement is suspended. Such an interruption occurs also when the submitted final accounts or documents are not correct. The countdown resumes when the Commission has received the requested information.

Once the final narrative report and financial statement have been approved, the Commission will issue, within an additional period of 45 days, the corresponding final payment order.

IV.3. FINANCIAL MANAGEMENT AND INVOICING

The financial management of a project co-funded by the Programme must cover the whole of the budget and costs incurred.

IV.3.A. Bank account

The account specified in the agreement and into which the grant will be paid must be:

1. In the name of the contracting organisation (personal accounts are not acceptable under any circumstances);
2. Specific to the project (in the case of a general account, the contractor must set up an analytical accounting system allowing both expenditure and revenue connected with the project to be identified);
3. In the country where the contractor is established or in the place of implementation of the action;
4. Structured in order to make it possible to identify funds paid by the Commission.
5. If existing, the IBAN Code (obligatory for Italy and Luxembourg).

If the funds paid into this account yield interest or equivalent benefits under the law of the State on whose territory the account is opened, such interest or benefits shall, if generated by pre-financing payments, be recovered by the Commission.

The beneficiary shall declare the interest when submitting the request for interim and final payment. In certain cases, the Commission may lift this obligation for public authorities.

IV.3.B. Accounting system/internal control

The contracting organisations must set up an analytical accounting system or an adequate internal system, which makes it possible to identify:

- The sources of project funding;
- Project expenditure incurred during the contract period.

All transactions in the contract period relating to actual expenditure/income under the project must be recorded systematically using a numbering system specific to each European project.

The contracting organisation must keep these accounting records as well as all proofs of expenditure (invoices, receipts) for at least 5 years after the date of completion of the contract.

IV.3.C. VAT, customs duties and other taxes on goods and services

The contracting organisation must ascertain from the competent national authorities the provisions, rules and legislation governing taxation in their countries.

VAT cannot be charged to the project unless it is a final charge, i.e. a charge that is **not deductible and cannot be recovered** by the contracting organisation or the partners.

IV.3.D. Payments of the grant

Payment arrangements and dates will be laid down in the agreement. However, for contractors' information and to allow for the planning of their budgets, it can be indicated that for a standard 12-month project grant transfers will typically be made as follows:

- A pre-financing payment of 60% within 45 days from the date of the signature of the agreement by both parties;
- The payment of the balance after receipt of a formal request (within 3 months of completion of the project) and approval by the Commission of a final report and a final statement of expenditure. Documents to be submitted are indicated in Annex III of the standard grant agreement.

IV.3.E. Justifications and proofs to be submitted with the request for final payment

When applying for the final payment, contracting organisations are required to submit the following documents, all of which must be signed and dated:

- A final narrative report on the implementation of the project (following the template on the website):
http://ec.europa.eu/justice_home/funding/radicalisation/funding_radicalisation_en.htm;
- A final statement of expenditure in national currency (following the template on the above website);
- A summary of maximum two pages in English, French or German explaining the objectives, the context, the target groups, and the achievements of the project (to be put on the above website for dissemination purposes);
- A formal request for payment.

Documents that are not submitted as originals shall be marked as certified copies. Only invoices relating to the period covered in Article I.2 of the standard grant agreement are accepted. If an invoice is dated after this period, the beneficiary must prove that the contract order (for a purchase, service) was undertaken during the duration of the activity. This facility can only be used for certain supplies, translations and publications costs, whereas staff costs, travel and subsistence expenses must have occurred during the activity period.

PERSONNEL COSTS

To be eligible, staff costs must respect conditions indicated in section III.3.B (A).

Documents to be provided:

- a copy of the employment contract with the person specifically recruited for the project, indicating duties, working hours and salary;
- time sheets, indicating working hours and activity/tasks performed, signed and dated by employee and employer;
- a copy of salary slips of the person for the months they worked on the project and proofs of payment through bank account.

For officials/permanent staff of an organisation:

- proof of the assignment of the person to the project (internal note in the case of persons employed in a permanent way within the organisation), with indication of working hours and tasks;
- a copy of the contract for the person replacing the official/person assigned to the project (public authorities);
- a copy of salary slips of this person. A proof of payment is not requested from public authorities;
- proofs of payment of extra-working hours/overtime (where applicable) (payment through bank account).

External personnel (consultant, interpretation, hostess, researcher):

- a copy of the contract or invoice indicating task, date and hours, rates and amount to be paid;
- proof of payment: bank transfer.

TRAVEL EXPENSES

- a copy of the invoice of plane or rail tickets; or
- a copy of flight or rail tickets, including boarding passes;
- travel expenses by private car: a copy of the reimbursement claim made to the applicant organisation, and with a maximum of a first-class rail fare. The applicant is asked to indicate the equivalent rail fare for this journey;
- proof of payment or of reimbursement to the participant, if the ticket was bought directly by him (payment through bank account, except if the Commission has authorised other payment forms).

If travel expenses are paid by the participants and are at their charge

- a copy of the tickets. The tickets must bear the name, the date and the price. Or a copy of the invoice;
- a copy of the attendance list (signed and dated).

SUBSISTENCE EXPENSES

1. Reimbursement on the basis of a fixed daily allowance:

a. For Public authorities (including universities):

The daily allowance includes all costs (hotel, meals, and local transport) and must be within the limit of the beneficiary organisation with a maximum of the amount indicated in the table (section III.3.B (B)).

The applicant organisation may use its own system, but needs to provide the following documents:

- a copy of expenses reimbursement claim from staff member (mission expenses reimbursement claim) indicating place, date and time, signed and dated by employee and employer/person authorising the expenditure;
- the attendance list of the meeting organised, with signature of all participants;
- proof of payment of the daily allowance (payment through bank account) may be requested.

b. For other organisations

The daily allowance includes all costs (hotel, meals, local transport) and must be within the limit of the beneficiary organisation with a maximum of the amount indicated in the table (section III.3.B (B)).

The following documents must be provided:

- copy of expenses reimbursement claim from staff member (business trip expenses reimbursement claim) indicating place, date and time, signed and dated by employee and employer/person authorising the expenditure;
- attendance list at the meeting organised, with signature of participants;
- for contacts/visits: copy of the minutes of the meeting or business trip report;
- proof of payment of the daily allowance (payment through bank account, or signature by participant of a document that he received the indicated amount, if prior agreement from the Commission);
- the daily allowance cannot exceed the rates indicated in section III.3.B (B)

c) If participants/their organisation cover the expenses themselves:

- mission order from the participating organisation;
- attendance list with name of the participant;
- the amount must appear also in the section "income".

2. Reimbursement on the basis of actual cost:

a. If the expenditure is made by the organiser of the project:

- invoices (with name of the person, if hotel invoice);
- invoices (with number of meals, if restaurant);
- all receipts for local travel (taxi, train, bus), parking, food and sundries;
- always a proof of reimbursement (payment through bank account).

b) If participants/their organisation cover the expenses themselves:

- mission order from the participating organisation;
- attendance list with name of the participant;
- the amount must appear also in the section "income".

ALL OTHER EXPENSES

- copy of invoices;
- copy of proofs of payment.

Translation: always specify target language(s) and length of the text translated (words/ lines or pages) in the invoice.

Interpreters: number of interpreters, language covered, duration, rate per day/or hour.

Equipment:

- invoice.
- apply the depreciation rate (generally 3 years for computer and technical equipment, or rate used by your country's fiscal authority, if more favourable (in this case, attach a copy of the national rule).The date of purchase determines the eligible period of depreciation.

INDIRECT ELIGIBLE COSTS (OVERHEADS)

You will not need to justify the amount, but remember that the type of costs covered through overheads (general administrative costs) cannot be claimed under any other heading.

Indicate the percentage agreed in the contract and apply it to the total eligible costs.

IV.4. MONITORING, AUDIT AND EVALUATION

In addition to the possible internal monitoring and evaluation activities carried by the implementing organisations themselves and described in the project proposal, the Commission may organise external monitoring, evaluation missions or audit to the projects co-funded by the Programme.

IV.4.A. Audit

Annually, the Commission services decide to carry out audits on subventions selected by random sampling (or when an audit is considered necessary). The Commission's accounting department carries out these audits. As in the case of the monitoring missions, audits generally involve an on-site visit to the project.

Audits can take place any time within the five years following the end of the contract. Therefore, all expenditure supporting documents should be carefully kept during this period.

Essentially, audits aim to obtain sufficient evidence that the systems in place were adequate to ensure the regularity of expenditure and the accuracy and completeness of the financial and other information that led the Commission services to award the grant and make the subsequent payments. Furthermore, audits ensure that expenditure claimed is indeed eligible and in accordance with the financial plan. This testing usually involves documenting systems through interviews with relevant staff and reviews of documentation, together with tests of how the systems operate.

The main conclusions of the audit mission, the possible weaknesses identified and the recommendations to address them are contained in the audit report. Major errors or system weaknesses are discussed with the contractor during the audit, both to alert of the need to take urgent action to correct matters and to allow discussion of the action needed.

Monitoring or auditing missions may reveal that an operation has not been carried out, or not in accordance with the grant agreement, and hence that some, at least, of the Community funds unduly paid to the beneficiary ought to be recovered. In this case, the Commission could request the total or partial reimbursement of the amounts already paid to the contractor.

Prevention, de-radicalisation and rehabilitation strategies must target the individual in his or her specific context, be comprehensive and based on multi-agency local partnerships. 3. Hate speech, Islamophobia and discrimination against young people of Muslim background or Muslim communities as such (including refugees arriving in Europe) reinforce religious radicalisation. Whilst the European response to terrorist activities must be provided in a highly targeted manner by specialised agencies, including information services, the judiciary and law enforcement services, the home-made root causes In this article we look at some of the existing models that were developed to prevent radicalisation and violent extremism: a city in Denmark that developed an effective mentoring programme, a German project that offers extremists a perspective to reintegrate into society, a city in Belgium that is different from the rest of the country or a project in Asia that works with radicalised prisoners. Denmark: The Aarhus model. Record numbers of people have been enlisted in Channel; in 2015 almost 4,000 children aged 9 and under were admitted to the Channel Programme, three times the number from 2014. Nonetheless, while Prevent has been successful in raising awareness, the root causes of radicalisation in the UK remain.