



Číslo smlouvy: 05763/SOPK/21

SMLOUVA O DÍLO

**UZAVŘENÁ DLE USTANOVENÍ § 2586 A NÁSL. ZÁK. Č. 89/2012 SB., OBČANSKÉHO
ZÁKONÍKU, VE ZNĚNÍ POZDĚJŠÍCH PŘEDPISŮ**

I. Smluvní strany

1.1 Objednatel

Česká republika - Agentura ochrany přírody a krajiny České republiky

Sídlo: Kaplanova 1931/1, 148 00 Praha 11 - Chodov

Bankovní spojení: ČNB Praha, Číslo účtu: 18228011/0710

IČO: 629 335 91

DIČ: neplátce DPH

Zastoupená: RNDr. Františkem Pelcem

V rozsahu této smlouvy osoba zmocněná k jednání se zhotovitelem, k věcným úkonům a k převzetí díla: , e-mail: , tel:

(dále jen „objednatel“)

a

1.2 Zhotovitel

CS AUDIT s.r.o.

Sídlo: Petra Slezáka 446/13, 186 00 Praha 8 – Karlín

Zastoupený: Ing. Michaela Červinková

Bankovní spojení: Fio banka, a.s.; č.ú. 2201177960/2010

IČO: 05838762

DIČ: CZ05838762

Společnost zapsaná v obchodním rejstříku vedeném Městským soudem v Praze, oddíl C, vložka 271754

Email:

(dále jen „zhotovitel“)

II. Předmět smlouvy

- 2.1 Na základě této smlouvy se zhotovitel zavazuje provést na svůj náklad a nebezpečí dílo specifikované v čl. 2.2 této smlouvy a předat jej objednateli. Objednatel se zavazuje dílo převzít a zaplatit za něj zhotoviteli dohodnutou cenu.
- 2.2 Dílem se rozumí: audit projektu „*Strengthened protection and sustainable use of biodiversity in Armenia in line with the European standards*“ („*Posílení ochrany biodiversity v Arménii a její udržitelné využívání v souladu s evropskými standardy*) (AM 19 ENI EN 01 19) financovaného z programu Twinning dle smlouvy č. ENI/2020/421-422. Podrobnější specifikace díla je uvedena v příloze č. 1 – Specifikace díla.
- (dále jen „dílo“)
- 2.3 Při provádění díla je zhotovitel vázán pokyny objednatele.
- 2.4 Objednatel je oprávněn v průběhu platnosti smlouvy jednostranně omezit rozsah díla v dosud neprovedené části, a to především s ohledem na přidělování finančních prostředků objednateli ze státního rozpočtu nebo od poskytovatele dotace. Při snížení rozsahu díla bude přiměřeně snížena jeho cena.

III. Cena díla a platební podmínky

- 3.1 Cena za dílo vychází z ceny uvedené v nabídce zhotovitele podané v rámci zadávacího postupu veřejné zakázky „*Audit projektu „Strengthened protection and sustainable use of biodiversity in Armenia in line with the European standards Twinning*“ („*Posílení ochrany biodiversity v Arménii a její udržitelné využívání v souladu s evropskými standardy*)“ při uzavírání této smlouvy o dílo.
- Cena bez DPH: 118 000,-
DPH 21%: 24 780,-
Cena včetně DPH: 142 780,-
Zhotovitel je plátcem DPH.
- 3.2 Dohodnutá cena je stanovena jako nejvýše přípustná. Ke změně může dojít pouze při změně zákonných sazeb DPH.
- 3.3 Veškeré náklady vzniklé zhotoviteli v souvislosti s prováděním díla jsou zahrnuty v ceně díla.
- 3.4 Cena bude vyúčtována po provedení díla. Zhotovitel je povinen daňový doklad (fakturu) vystavit a doručit objednateli nejpozději do 10 pracovních dnů po předání a převzetí díla) na základě předávacího protokolu na adresu: Kaplanova 1931/1, 148 00 Praha 11 – Chodov. V případě elektronické verze bude daňový doklad zaslán na e-mail osoby zmocněné k jednání se zhotovitelem jmenované výše.

- 3.5 Daňový doklad (faktura) musí mít náležitosti daňového resp. účetního dokladu podle platných obecně závazných právních předpisů; označení daňového dokladu (faktury) a jeho číslo; číslo této smlouvy, den jejího uzavření a předmět smlouvy; označení banky zhotovitele včetně identifikátoru a čísla účtu, na který má být úhrada provedena; jméno a adresu zhotovitele; položkové vykázání nákladů, konečnou částku; den odeslání dokladu a lhůta splatnosti. Dále musí být na daňovém dokladu (faktuře) uvedena informace, že předmětná služba byla poskytnuta v rámci realizace projektu „**Strengthened protection and sustainable use of biodiversity in Armenia in line with the European standards Twinning**“ („**Posílení ochrany biodiversity v Arménii a její udržitelné využívání v souladu s evropskými standardy**) (AM 19 ENI EN 01 19)“.
- 3.6 Daňový doklad (faktura) vystavený zhotovitelem je splatný do 30 kalendářních dnů po jeho obdržení objednatelem. Objednatel může daňový doklad (fakturu) vrátit do data jeho splatnosti, pokud obsahuje nesprávné nebo neúplné náležitosti či údaje. Lhůta splatnosti počne běžet doručením opraveného a bezvadného daňového dokladu (faktury).
- 3.7 Smluvní strany se dohodly, že objednatel nebude poskytovat zálohové platby.

IV. Doba plnění

- 4.1 Zhotovitel se zavazuje provést dílo v období od 1. 10. 2022 do 10. 2. 2023 a předložit auditní zprávu s termínem odevzdání nejpozději do 28. 2. 2023.
- 4.2 Zhotovitel předá dílo objednateli v listinné podobě a na datovém nosiči CD či flash disku.
- 4.3 Pokud zhotovitel dokončí dílo před dohodnutým termínem, zavazuje se objednatel, že převezme dílo i v dřívějším nabídnutém termínu, pokud bude bez vad a nedodělků.

V. Další ujednání

- 5.1 Zhotovitel je povinen provést dílo v kvalitě, formě a obsahu, které vyžaduje tato smlouva a která je obvyklá pro díla obdobného typu. Zhotovitel je povinen po celou dobu provádění díla dbát pokynů objednatele.
- 5.2 Objednatel je oprávněn kontrolovat provádění díla. Zjistí-li objednatel, že zhotovitel provádí dílo v rozporu se svými povinnostmi, je oprávněn zhotovitele na tuto skutečnost upozornit a dožadovat se provádění díla řádným způsobem. Jestliže tak zhotovitel neučiní ani ve lhůtě mu k tomu poskytnuté, je objednatel oprávněn od této smlouvy odstoupit doručením písemného odstoupení zhotoviteli.
- 5.3 Objednatel si vyhrazuje výlučné vlastnické právo ke všem podkladům předaným zhotoviteli za účelem provedení díla, přičemž bez předchozího písemného souhlasu objednatele není zhotovitel oprávněn tyto podklady použít k jinému účelu či je poskytnout třetí osobě. V případě, že poskytnuté podklady obsahují osobní údaje, bude s nimi zhotovitel nakládat v souladu se zásadami GDPR. Byla-li zhotoviteli za účelem provedení díla poskytnuta ze strany objednatele elektronická data nebo databáze, je zhotovitel povinen tyto po předání díla objednateli odstranit ze všech svých datových úložišť.
- 5.4 Zhotovitel se zavazuje, že zhotovením díla nebude z jeho strany zasahováno do autorských práv či jiných práv duševního vlastnictví třetích osob, v opačném případě odpovídá za újmu objednatele tím způsobenou.

VI. Předání a převzetí díla

- 6.1 O předání díla vyhotoví smluvní strany předávací protokol podepsaný oběma smluvními stranami. Objednatel není povinen převzít dílo vykazující byť drobné vady či nedodělky.
- 6.2 Objednatel má právo převzít i dílo, které vykazuje drobné vady a nedodělky, které samy o sobě ani ve spojení s jinými nebrání řádnému užívání díla. V tom případě je zhotovitel povinen odstranit tyto vady a nedodělky v termínu stanoveném objednatelům uvedeném v předávacím protokolu.
- 6.3 V případě, že dílo nebude v termínu provedení díla dokončeno, aniž by důvod nedokončení díla ležel na straně objednatele, má objednatel právo převzít částečně provedené dílo a od zbytku plnění bez dalšího odstoupit. Odstoupení podle věty první vyznačí objednatel v předávacím protokolu. Strany souhlasně prohlašují, že písemným vyznačením odstoupení v předávacím protokolu se odstoupení podle věty první považuje za doručené zhotoviteli.

VII. Odpovědnost za vady

- 7.1 Zhotovitel odpovídá za vady, jež má dílo nebo jeho část v době jejího předání objednateli, byť se vady projeví až později.
- 7.2 Objednatel je povinen případné vady písemně reklamovat u zhotovitele bez zbytečného odkladu po jejich zjištění. V reklamaci musí být vady popsány a uvedeno, jak se projevují. Dále v reklamaci objednatel uvede, v jaké lhůtě požaduje odstranění vad.
- 7.3 Objednatel je oprávněn požadovat odstranění vady opravou, poskytnutím náhradního plnění nebo slevu ze sjednané ceny. Výběr způsobu nápravy náleží objednateli.

VIII. Sankce

- 8.1 V případě, že zhotovitel nedodrží termín provedení díla anebo termín odstranění vad a nedodělků uvedený v předávacím protokolu, je zhotovitel povinen zaplatit objednateli smluvní pokutu ve výši 0,1 % z ceny díla bez DPH za každý den prodlení.
- 8.2 V případě prodlení objednatele s placením vyúčtování je objednatel povinen zaplatit zhotoviteli úrok z prodlení z nezaplacené částky v zákonné výši.
- 8.3 Ustanoveními o smluvní pokutě není dotčen nárok oprávněné smluvní strany požadovat náhradu škody v plném rozsahu.

IX. Ukončení smlouvy o dílo

- 9.1 Tato smlouva o dílo bude ukončena ke dni uvedenému v čl. 4.2, pokud se smluvní strany nedohodnou na dřívějším ukončení, případně pokud nebude ukončena odstoupením.
- 9.2 Kterákoli smluvní strana má právo odstoupit od této smlouvy nebo od dílčího plnění v případě podstatného porušení smlouvy druhou smluvní stranou.
- 9.3 Objednatel má právo odstoupit od smlouvy nebo od dílčího plnění také v případě, že:
- a) zhotovitel nesplní povinnosti stanové v této smlouvě ani v dodatečně lhůtě stanovené objednatelům,
 - b) zhotovitel neodstraní vady či nedodělky uvedené v předávacím protokolu ani v dodatečně lhůtě stanovené objednatelům,

- c) nabylo právní moci rozhodnutí soudu o úpadku zhotovitele ve smyslu zákona č. 182/2006 Sb., o úpadku a způsobech jeho řešení (insolvenční zákon), ve znění pozdějších předpisů,
 - d) zhotovitel je v prodlení se svojí činností po dobu delší než 30 dnů, přestože byl objednatelem písemně upozorněn,
 - e) zhotovitel nebude reflektovat své povinnosti vyplývající mu ze smlouvy o dílo ani po upozornění ze strany objednatele
- 9.4 Smluvní strana zamýšlející odstoupit od smlouvy nebo její části nejprve tam, kde je to podle povahy skutkových okolností zakládajících důvod k odstoupení možné, vyzve druhou smluvní stranu k provedení nápravy v určené lhůtě. Pokud druhá smluvní strana neprokáže provedení nápravy v určené lhůtě, je smluvní strana oprávněna odstoupit od smlouvy nebo její části.
- 9.5 Právní účinky odstoupení nastávají dnem doručení písemného odstoupení druhé smluvní straně.
- 9.6 Odstoupí-li některá ze smluvních stran od této smlouvy nebo její části, je zhotovitel povinen:
- a) vytvořit soupis všech provedených prací,
 - b) zpracovat konečnou zprávu o provedených pracích a závěry z nich vycházející ve formě přílohy č. 2 této smlouvy,
 - c) vytvořit finanční vyčíslení provedených prací a zpracovat dílčí konečný daňový doklad,
 - d) vyzvat objednatele k dílčímu převzetí díla a objednatel je povinen do deseti pracovních dnů po obdržení výzvy zahájit dílčí příjímáčí řízení.

X. Závěrečná ustanovení

- 10.1 Tato smlouva může být měněna a doplňována pouze písemnými a očíslovanými dodatky podepsanými oprávněnými zástupci smluvních stran, není-li v této smlouvě uvedeno jinak.
- 10.2 Ve věcech touto smlouvou neupravených se řídí práva a povinnosti smluvních stran příslušnými ustanoveními zákona č. 89/2012 Sb., občanského zákoníku.
- 10.3 Zhotovitel bere na vědomí, že tato smlouva může podléhat povinnosti jejího uveřejnění podle zákona č. 340/2015 Sb., o zvláštních podmínkách účinnosti některých smluv, uveřejňování těchto smluv a o registru smluv (dále jen „zákon o registru smluv“), zákona č. 134/2016 Sb., o zadávání veřejných zakázek, ve znění pozdějších předpisů a/nebo jejího zpřístupnění podle zákona č. 106/1999 Sb., o svobodném přístupu k informacím, ve znění pozdějších předpisů a tímto s uveřejněním či zpřístupněním podle výše uvedených právních předpisů souhlasí.
- 10.4 Smlouva nabývá platnosti dnem podpisu oprávněným zástupcem poslední smluvní strany. Smlouva nabývá účinnosti dnem podpisu oprávněným zástupcem poslední smluvní strany. Podléhá-li však tato smlouva povinnosti uveřejnění prostřednictvím registru smluv podle zákona o registru smluv, nenabude účinnosti dříve, než dnem jejího uveřejnění. Smluvní strany se budou vzájemně o nabytí účinnosti smlouvy neprodleně informovat.

10.5 Obě smluvní strany prohlašují, že se seznámily s celým textem smlouvy včetně jejích příloh a s celým obsahem smlouvy souhlasí. Současně prohlašují, že tato smlouva nebyla sjednána v tísní ani za jinak nápadně nevýhodných podmínek.

10.6 Nedílnou součástí smlouvy jsou tyto přílohy:

Příloha č. 1 – Specifikace díla

Příloha č. 2 „TERMS OF REFERENCE FOR AN EXPENDITURE VERIFICATION OF A TWINNING GRANT CONTRACT“ – příloha Annex A6 Twinning Grant Contract

Příloha č. 3 Twinning grant Contract

Příloha č. 4 Twinning manual 2017 – Update 2020

V _____ dne _____

V _____ dne _____

Objednatel

Zhotovitel

RNDr. František Pelc
ředitel AOPK ČR

Ing. Michaela Červinková
Jednatelka CS AUDIT s.r.o.

1. DEFINOVÁNÍ DÍLA:

Dílem je auditní zpráva, která shrne faktická zjištění finanční kontroly vynaložených nákladů v rámci realizace projektu „*Strengthened protection and sustainable use of biodiversity in Armenia in line with the European standards Twinning*“ („*Posílení ochrany biodiversity v Arménii a její udržitelné využívání v souladu s evropskými standardy*“) (dále jen „projekt“) realizovaného primárně na území Arménské republiky, ale také částečně v České republice a Finské republice. Audit proběhne v souladu se stanovenými podmínkami zadání - „TERMS OF REFERENCE FOR AN EXPENDITURE VERIFICATION OF A TWINNING GRANT CONTRACT“ – příloha Annex A6 Twinning Grant Contract (dále jen ToR), uvedeným v příloze č. 2 smlouvy.

Projekt je realizován pod programem Twinning Evropské Unie. Termín realizace je od 25/12/2020 do 24/12/2022.

Audit vynaložených projektových nákladů bude proveden u všech dvou projektových partnerů, jednoho českého subjektu a jednoho finského, konkrétně:

- 1) Agentury ochrany přírody a krajiny ČR (dále jen „AOPK ČR“), organizační složky státu registrované v České republice pod IČ: 62933591 se sídlem v ulici Kaplanova 1931/1, 14800 Praha 11, jejíž celkové projektové náklady činí 791 633,36 Eur. AOPK ČR je hlavním koordinujícím partnerem, a proto je zodpovědná za zajištění povinného auditu.
- 2) Finnish Environment Institut (dále jen „SYKE“), organizací registrovanou ve Finsku se sídlem v ulici Latokartanonkaari 11, 00790 Helsinki, Finsko, jejíž celkové projektové náklady činí 202 586,86 Eur. SYKE je junior partnerem projektu.

Rozložení celkových nákladů mezi partnery může být v průběhu projektu změněno dle aktuální situace.

Audit zahrnuje jak procesy legislativního rámce ČR a Finska, tak i procesy z pohledu pravidel programu Twinning dle platného manuálu Twinning_Manual_2017_update_2020 a Smlouvy o přidělení dotace „Twinning Grant Contract“. Přesná osnova kontrolovaných položek a procesů je detailně stanovena v ToR. Struktura a forma auditní zprávy je neměnná a pevně daná podmínkami ToR. Ke změně může dojít pouze po domluvě a odsouhlasení ze strany objednatele. Auditní zpráva bude dále obsahovat metodiku a shrnutí.

2. PODMÍNKY VYHOTOVENÍ

Zásadním podkladem pro vyhotovení auditu je již zmíněný dokument ToR, který je nedílnou součástí této smlouvy a uzavřeným mezi poskytovatelem dotace „European Union Delegation in Armenia“ a hlavním vedoucím partnerem (AOPK ČR).

Specifická i všeobecná pravidla Grantové dohody a rovněž vzorové dokumenty a šablony pro implementaci programu Twinning mohou být v průběhu realizace projektu aktualizovány ze strany poskytovatele dotace. V takovém případě jsou tyto aktualizované dokumenty závazné rovněž pro plnění předmětu tohoto díla.

Při provádění auditu je pro zhotovitele nutné navštívit sídlo hlavního koordinujícího partnera AOPK ČR v Praze. Před samotnou návštěvou uvedených míst zhotovitel dodá seznam všech komodit či dokumentů, které chce fyzicky zkontrolovat, tak aby mohl objednatel zabezpečit jejich přítomnost ve dnech kontroly. Kontrola na místě bude s dostatečným předstihem komunikována (min. 1 měsíc před samotnou návštěvou). Ze strany objednatele bude u fyzické kontroly vždy přítomen projektový a finanční manažer.

Závěrečná auditní zpráva bude dodána v anglickém jazyce a zhotovitel nese odpovědnost za správnost použitých termínů a srozumitelnost textu.

3. REALIZACE DÍLA:

Realizace: 01/10/2022 do 10/2/2023

Kontrolované období: náklady vzniklé od 25/12/2020 do 24/12/2022

Dodání zprávy: 28/02/2023

Kontrola se bude řídit dle podmínek uvedených v ToR i zadané struktury. Z každé rozpočtové kategorie každého auditovaného subjektu (2 subjekty) bude odebrán takový počet vzorků, aby bylo splněno pravidlo, že audit musí být proveden u 65% - 85% sumy výdajů, a zároveň alespoň 10% sumy výdajů případů z každého oddílu a pododdílu rozpočtu (*heading/subheading*). Závěrečná auditní zpráva bude zahrnovat celé období projektu. Závěrečná auditní zpráva bude předána objednateli v tištěné i elektronické verzi.

4. POVINNOSTI ZHOTOVITELE:

Zhotovitel bude v průběhu auditu aktivně komunikovat s objednatelem, zhotovitel zároveň:

- při zahájení kontroly poskytne objednateli harmonogram plánovaných prací a v případě nastalých komplikací či zpoždění bude objednatele neprodleně informovat.
- v průběhu provádění prací bude informovat objednatele o postupu prováděných prací i v případě, kdy vše bude probíhat bez problémů, a to v dvoutýdenních intervalech.
- poskytne dostatečnou lhůtu objednateli na přípravu požadovaných podkladů ke kontrole.
- k převzetí kontrolovaných vzorků připraví předávací protokol s výčtem předávaných podkladů, který bude při předání podepsán oběma stranami (za auditovaný subjekt projektovým manažerem AOPK ČR).
- v případě nejasností či zjištěných nedostatků v kontrolovaných podkladech bude aktivně komunikovat s objednatelem a bude ho neprodleně informovat o všech okolnostech za účelem objasnění daného případu.
- poskytne jasné vysvětlení a doporučení objednateli v případě objevení položky splňující podmínku „*Exception*“ nebo „*Not applicable*“; to bude popsáno i v auditní zprávě.
- je vázán mlčenlivostí - veškeré poskytnuté podklady ze strany auditovaných subjektů slouží pouze pro vyhotovení díla a zhotovitel je nesmí poskytnout žádné další osobě.

Příloha č. 1 návrhu smlouvy – Specifikace díla

Zhotovitel zodpovídá za řádné nakládání s poskytnutými podklady a je povinen přistupovat k nim v souladu s pravidly GDPR.

ANNEX A6: Terms of reference for an Expenditure verification of a Twinning Grant Contract

To be completed by the (Lead) Member State Partner (MSP) and to be agreed with the Auditor.

The Auditor must be designated in accordance with the regulation prevailing for the (Lead) MSP.

The expenditure verification report must be issued by the Auditor

Terms of Reference for an Expenditure Verification of a Twinning Grant Contract

- External Action of the European Union -

HOW TO USE THIS TERMS OF REFERENCE MODEL? All text highlighted in yellow in this ToR model and in Annexes 1 and 2 is for instruction only and Member State Partners (MSP should remove it after use. The parts of the ToR presented in <.....> (e.g. <name of the (Lead) Member State Partner (MSP)> must be completed by the (Lead) MSP

The following are the terms of reference ("ToR") under which <name of the Coordinator (The term "Coordinator" refers to the (Lead) Member State Partner)> or the entity identified in Special Conditions on behalf of the coordinator agrees to engage < name of the audit firm> ("the Auditor") to perform an expenditure verification and to report in connection with a European Union financed Institution Building Twinning Grant Contract concerning <title and reference number of the Twinning Grant Contract> (the "contract"). Where in these ToR the "Contracting Authority" is mentioned, this refers to <the European Commission or name of another contracting authority> which has signed the Twinning Grant Contract with the (Lead) Member State Partner and is providing the funding. The Contracting Authority is not a party to this agreement.

1.1 Responsibilities of the Parties to the Engagement

In case of consortium of Member State Partners, the Member State Partner signing the Twinning Grant Contract and leading the consortium is referred to as the lead Member State Partner.

The term "Member State Partner(s)" refers collectively to all Member State Partners (MSP), including the lead Member State Partner.

The term "Coordinator" refers to the lead Member State Partner.

When there is only one Member State Partner, the terms Member State Partner(s) and Coordinator should both be understood as referring to the only Member State Partner.

- **The Coordinator** is responsible for providing a Financial Report for the action financed by the Twinning Grant Contract which complies with the terms and conditions of the Twinning Grant Contract and for ensuring that this Financial Report reconciles to the Member State Partner(s)'s accounting and bookkeeping system and to the underlying accounts and records. The Member State Partner(s) is responsible for providing sufficient and adequate information, both financial and non-financial, in support of the Financial Report.
- The Coordinator accepts that the ability of the Auditor to perform the procedures required by this engagement effectively depends upon the Member State Partner(s) , providing full and

free access to its(their) staff and its(their) accounting and bookkeeping system and underlying accounts and records.

- The "Auditor" is responsible for performing the agreed-upon procedures as specified in these ToR. "Auditor" refers to the audit firm contracted for performing this engagement and for submitting a report of factual findings to the Coordinator. "Auditor" can refer to the person or persons conducting the verification, usually the engagement partner or other members of the engagement team. The engagement partner is the partner or other person in the audit firm who is responsible for the engagement and for the report that is issued on behalf of the firm, and who has the appropriate authority from a professional, legal or regulatory body.

By agreeing these ToR the Auditor confirms that he/she meets at least one of the following conditions:

- The Auditor and/or the firm are a member of a national accounting or auditing body or institution which in turn is member of the International Federation of Accountants (IFAC).
- The Auditor and/or the firm are a member of a national accounting or auditing body or institution. Although this organisation is not member of the IFAC, the Auditor commits him/herself to undertake this engagement in accordance with the IFAC standards and ethics set out in these ToR.
- The Auditor and/or the firm is registered as a statutory auditor in the public register of a public oversight body in an EU member state in accordance with the principles of public oversight set out in Directive 2006/43/EC of the European Parliament and of the Council (this applies to auditors and audit firms based in an Member State³⁸).
- The Auditor and/or the firm is registered as a statutory auditor in the public register of a public oversight body in a third country and this register is subject to principles of public oversight as set out in the legislation of the country concerned (this applies to auditors and audit firms based in a third country).

1.2 Subject of the Engagement

The subject of this engagement is the Final Financial Report in connection with the Twinning Grant Contract for the period covering <dd Month yyyy to dd Month yyyy> and the action entitled <title of the action>, the 'Action'. Annex 1 to these ToR contains information about the Twinning Grant Contract.

1.3 Reason for the Engagement

Twining Grant Contract. The Authorising Officer of the Commission requires this report because the payment of expenditure requested by the Coordinator is conditional on the factual findings of this report.

1.4 Engagement Type and Objective

This expenditure verification is an engagement to perform certain agreed-upon procedures with regard to the Financial Report for the Twinning Grant Contract. The objective of this expenditure verification is for the Auditor to carry out the specific procedures listed in Annex 2A to these ToR and to submit to the Coordinator a report of factual findings with regard to the specific verification procedures performed. Verification means that the Auditor examines the factual information in the Financial Report of the Coordinator and compares it with the terms and conditions of the Twinning Grant Contract. As this engagement is not an assurance engagement the Auditor does not provide an audit opinion and expresses no assurance. The Contracting Authority assesses for itself the factual findings reported by the Auditor and draws its own conclusions from these factual findings.

³⁸ Directive 2006/43 of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253 EEC.

1.5 Standards and Ethics

The Auditor shall undertake this engagement in accordance with:

- the International Standard on Related Services ("ISRS") 4400 *Engagements to perform Agreed-upon Procedures regarding Financial Information* as promulgated by the IFAC;
- the IFAC Code of Ethics for Professional Accountants (developed and issued by IFAC's International Ethics Standards Board for Accountants (IESBA), which establishes fundamental ethical principles for Auditors with regard to integrity, objectivity, independence, professional competence and due care, confidentiality, professional behaviour and technical standards. Although ISRS 4400 provides that independence is not a requirement for agreed-upon procedures engagements, the Contracting Authority requires that the Auditor is independent from the Member State Partner(s) and complies with the independence requirements of the IFAC Code of Ethics for Professional Accountants.

1.6 Procedures, Evidence and Documentation

The Auditor plans the work so that an effective expenditure verification can be performed. The Auditor performs the procedures listed in Annex 2A of these ToR ("Listing of specific procedures to be performed") and applies the guidelines in Annex 2B (Guidelines for specific procedures to be performed). The evidence to be used for performing the procedures in Annex 2A is all financial and non-financial information which makes it possible to examine the expenditure claimed by the Coordinator in the Financial Report. The Auditor uses the evidence obtained from these procedures as the basis for the report of factual findings. The Auditor documents matters which are important in providing evidence to support the report of factual findings, and evidence that the work was carried out in accordance with ISRS 4400 and these ToR.

1.7 Reporting

The report on this expenditure verification should describe the purpose, the agreed-upon procedures and the factual findings of the engagement in sufficient detail to enable the Coordinator and the Contracting Authority to understand the nature and extent of the procedures performed by the Auditor and the factual findings reported by the Auditor.

The use of the Model Report for an Expenditure Verification of a Twinning Grant Contract in Annex 3 of these ToR is **compulsory**. This report should be provided by the Auditor to <name of the Coordinator> within <xx; number of working days to be indicated by the Coordinator> working days after the day of signature of these ToR.

1.8 Other Terms

The fee for this engagement shall be <fee amount and currency>

[The Coordinator may want to agree a fixed fee for the engagement or otherwise. The Coordinator and the Auditor may want to agree specific terms if the Auditor needs to extend the verification coverage from 65% to 85%. The Coordinator should specify any reimbursable expenses and allowances (e.g. travelling, other) agreed with the Auditor and whether VAT and/or other relevant taxes are included in the fees/expenses.]

[The Coordinator and the Auditor can use this section to agree any other specific terms]

- Annex 1** Information about the Twinning Grant Contract
- Annex 2A** Listing of specific procedures to be performed
- Annex 2B** Guidelines for specific procedures to be performed
- Annex 3** Model report for an expenditure verification of an EU Twinning Grant Contract

For the Member State Partner:

For the Auditor:

Signature

Signature

<name and function>

<name and unction>

<date>

<date>

Annex 1: Information about the Twinning Grant Contract

[Annex to be completed by the Coordinator]

Information about the Twinning Grant Contract	
Reference number and date of the Twinning Grant Contract	< Contracting Authority's reference of the Twinning Grant Contract>
Twinning Grant Contract title	
Country	
Member State Partner(s)	< full name and address of the Member State Partner(s) as per the Twinning Grant Contract>
Start date of the implementation period of the Action	
End date of the implementation period of the Action	
Specific objective	<p>These are the effects on the political, social, economic and environmental areas targeted by EU intervention (the Twinning in this case) as well as changes in behaviour of addressees of EU intervention.</p> <p>For these to be achieved other external factors and the engagement, take-up (use) & actions of other players, not directly "in touch" with EU intervention, are required.</p> <p>Please be aware that what is written here will NOT ONLY depend on the Twinning project, it is also what is directly changed/influenced by the Twinning project.</p>
Mandatory results/outputs	<p>Direct products of the intervention (of activities of the Twinning in this case)</p> <p>The implementing partners (EU Member State(s) and the Beneficiary administration are 100% accountable for these results to be delivered).</p>
Total cost of the Action	<amount in Art. 3.1 of the Special Conditions of the Twinning Grant Contract>
Grant maximum amount	<amount in Art. 3.2 of the Special Conditions of the Twinning

	Grant Contract>
Total amount received to date by Coordinator from Contracting Authority	< Total amount received as per dd.mm.yyyy>
Total amount of the payment request	< provide the total amount requested for payment as per Annex A5 to the Special Conditions for Twinning Grant Contracts ((payment request for a Twinning Grant Contract) >
Contracting Authority	<Provide the name, position/title, phone and E-mail of the contact person at the Contracting Authority>. [To be completed only if the Contracting Authority is not the Commission.]
European Commission	< provide the name, position/title, phone and E-mail of the contact person in the Delegation or Office of the European Union in the country concerned, or if applicable at Headquarters>
Auditor	< Name and address of the audit firm and names/positions of the auditors>

Annex 2A Listing of Specific Procedures to be performed

[This Annex is a standard listing of specific procedures to be performed and it shall not be modified]

2. GENERAL PROCEDURES

2.1 Terms and Conditions of the Twinning Grant Contract

The Auditor:

- obtains an understanding of the terms and conditions of the Twinning Grant Contract by reviewing the Twinning Grant Contract and its annexes and other relevant information, and by inquiry of Coordinator;
- Obtains a copy of the original Twinning Grant Contract (signed by the Coordinator and the Contracting Authority) with its annexes;
- obtains and reviews the Report (which includes a narrative and a financial section) as per Article 2.1 of the General Conditions;
- verifies whether the Twinning Grant Contract is signed with one single Member State Partner or with a consortium of Member State Partners (in this case the term "Coordinator" is used);
- *Note:* the purpose of this procedure is for the Auditor to understand the Member State Partner(s) responsibilities for reporting and access to staff and documents.

The Twinning Manual and its Annexes provide important information for Twinning Grant Contracts (e.g. Annex 4 re basic rules and award procedures). Where necessary or useful reference will be made to the Twinning Manual and /or its annexes.

The Twinning Manual and its Annexes can be found at:

[https://ec.europa.eu/neighbourhood-enlargement/tenders/twinning_en]

2.2 Financial Report for the Twinning Grant Contract

The Auditor verifies that the Financial Report complies with the following conditions of Article 2 of the General Conditions of the Twinning Grant Contract:

- The Financial Report must conform to the model in Annex A3 and C5 of the Twinning Manual;
- The Financial Report should cover the Action as a whole, regardless of which part of it is financed by the Contracting Authority;
- The Financial Report should be drawn up in the language of the Twinning Grant Contract;
- The proof of the transfers of ownership of equipment, vehicles and supplies for which the purchase cost was more than EUR 5 000 per time (Article 7.5 of the General Conditions of the Twinning Grant Contract)

2.3 Rules for Accounting and Record keeping

The Auditor examines – when performing the procedures listed in this Annex - whether the Member State Partner(s) have complied with the following rules for accounting and record keeping of Article 16 of the General Conditions of the Twinning Grant Contract including and notably

- The accounts kept by the Member State Partner(s) for the implementation of the Action must be accurate and up-to-date;
- The Member State Partner(s) must have a double-entry book-keeping system;
- The accounts and expenditure relating to the Action must be easily traceable, identifiable and verifiable;

2.4 Reconciling the Financial Report to the Member State Partner(s) Accounting System and Records

The Auditor reconciles the information in the Financial Report to the Member State Partner(s)'s (MSP) accounting system and records (e.g. trial balance, general ledger accounts, sub ledgers etc.).

2.5 Exchange Rates

The Auditor verifies that the financial report for the Action is stated in the currency in accordance with Article 15.9 of the General Conditions. The Auditor verifies that costs incurred in other currencies than the one used in the Beneficiary's accounts for the Action have been converted in accordance with the Beneficiary's usual accounting practices and in accordance with Article 15.10 of the General Conditions unless otherwise provided for in the Special Conditions.

The Auditor verifies that amounts of expenditure incurred in a currency other than the Euro have been converted in accordance with General Condition Article 15.9.

2.6 Simplified Cost Options

- As provided for in the Twinning Manual, the Twinning Grant Contract includes a system of simplified costs in the form of unit costs (flat daily allowance per day worked in the Beneficiary country, daily subsistence allowance/ per diems) and a flat-rate financing (Twinning Project Support Cost).
- In respect of these simplified costs, the Auditor obtains an understanding of the conditions set out in:
 - **Article 2.1.c) of the General Conditions.** This Article stipulates that in case of simplified cost options the Report for the Action (narrative and financial) shall provide the qualitative and quantitative information needed to demonstrate the fulfilment of the conditions for reimbursement established in the Special Conditions;
 - **Section 6 of the Twinning Manual,**

Accordingly, the Auditor performs the specific procedures related to verification of simplified costs options that are set out at 4.1.(2) below.

3. PROCEDURES TO VERIFY CONFORMITY OF EXPENDITURE WITH THE BUDGET AND ANALYTICAL REVIEW

3.1 Budget of the Twinning Grant Contract

The Auditor carries out an analytical review of the expenditure headings in the Financial Report.

The Auditor verifies that the budget in the Financial Report corresponds with the budget of the Twinning Grant Contract (authenticity and authorisation of the initial budget) and that the expenditure incurred was indicated in the budget of the Twinning Grant Contract.

3.2 Amendments to the Budget of the Twinning Grant Contract

The Auditor verifies whether there have been amendments to the budget of the Twinning Grant Contract. Where this is the case the Auditor verifies that the Coordinator has:

- requested an amendment to the budget and obtained an addendum to the Twinning Grant Contract if such an addendum was required (Article 9 of the General Conditions as derogated and complemented by section 5.9 of the Twinning Manual and Annex A7 to the Twinning Grant Contract).
- notified the Contracting Authority about the amendment if the amendment was limited within the scope of GC Art 9.4 (section 5.9 of the Twinning Manual and Annex A7 to the Twinning Grant Contract) and an addendum to the Twinning Grant Contract was not required.

4. PROCEDURES TO VERIFY SELECTED EXPENDITURE

4.1 Eligibility of Costs

The Auditor verifies, for each expenditure item selected, the eligibility criteria set out below.

(1) Costs actually incurred (Article 14.1 of the General Conditions)

The Auditor verifies that the actual expenditure for a selected item was incurred by and pertains to the Member State Partner(s). The Auditor should take into account the detailed conditions for actual costs incurred as set out in Article 14.1.(i) to (iii). For this purpose the Auditor examines supporting documents (e.g. invoices, contracts) and proof of payment. The Auditor also examines proof of work done, goods received or services rendered and he/she verifies the existence of assets if applicable.

At final reporting stage the costs incurred during the implementation period but not yet paid can be accepted as actual costs incurred, provided that (1) a liability exists (order, invoice or equivalent) for services rendered or goods supplied during the implementation period of the action, (2) the final costs are known and (3) these costs are listed in the final Financial Report (Annex C5 to the Twinning Manual) together with the estimated date of payment (see Article 14.1.a.(ii) of the General Conditions). The Auditor verifies whether these cost items have effectively been paid at the moment of the auditor's verification.

(2) Simplified cost options³⁹ (Section 6 and Annex B of the Twinning Manual and Article 14.3 to 14.5 of the General Conditions as derogated by Article 7.2.6 of the Special Conditions)

As provided for in the Twinning Manual, the Twinning Grant Contract includes a system of simplified costs in the form of unit costs (fee per day worked in the Beneficiary country and per diems) and flat-rate financing (Twinning Project Support Costs). In this respect, the Auditor verifies:

- to which (sub) cost-headings and/or cost items (Annex A3 (Budget) of the Twinning Grant Contract) this system of simplified costs apply;
- which amounts, unit costs and flat-rates have been contractually agreed (Annex A3 (Budget) of the Twinning Grant Contract);
- which quantitative and/or qualitative information was used to determine and justify the declared costs (e.g. number of staff, number of items purchased; type of costs and activities financed by unit costs);
- whether the maximum amounts of simplified cost options for each Member State Partner are not exceeded, in accordance with the conditions established in the Contract;
- the plausibility (i.e. necessity, reasonableness, reality) of the quantitative and qualitative information related to the declared costs;
- that the costs covered by unit costs and/or flat-rates are not included (no double funding) in other direct costs, either actual or under simplified cost options;
- that the total costs stated in the Financial Report have been correctly determined;

Note: The Auditor is not required to verify the actual costs on which unit costs and/or flat-rates are based.

(3) Cut-off - Implementation period (Article 14.1a of the General Conditions)

The Auditor verifies that the expenditure for a selected item was incurred during the implementation period of the Action. An exception is made for costs relating to final reports including expenditure verification report, which may be incurred after the implementation period of the Twinning Grant Contract.

(4) Budget (Article 14.1b of the General Conditions)

The Auditor verifies that the expenditure for a selected item was indicated in the Action budget.

(5) Necessary (Article 14.1c of the General Conditions)

³⁹ Refer also to Annex "E3a2 Checklist for simplified cost options" to the PRAG for additional information.

The Auditor verifies whether it is plausible that the expenditure for a selected item was necessary for the implementation of the Action and that it had to be incurred for the contracted activities of the Action by examining the nature of the expenditure with supporting documents, notably in line with the provisions of the Common Twinning Manual.

(6) Records (Article 14.1d of the General Conditions)

The Auditor verifies that expenditure for a selected item is recorded in the Member State Partner(s) accounting system and was recorded in accordance with the applicable accounting standards of the country where the Member State Partner(s) is established and the Member State Partner(s) usual cost accounting practices.

(7) Applicable legislation (Article 14.1e of the General Conditions)

The Auditor verifies that expenditure complies with the requirements of tax and social security legislation where this is applicable (for example: employers' part of taxes, pension premiums and social security charges).

(8) Justified (Article 14.1e of the General Conditions)

The Auditor verifies that expenditure for a selected item is substantiated by evidence (see section 1 of Annex 2B, Guidelines for Specific Procedures to be performed) and supporting documents as specified in the Annexes to the Twinning Grant Contract, in the Twinning Manual and in Article 16.1, 16.2, 16.7, 16.8 and 16.9 of the General Conditions of the Twinning Grant Contract.

(9) Valuation

The Auditor verifies that the monetary value of a selected expenditure item agrees with underlying documents (e.g. invoices, salary statements) and that correct exchange rates are used where applicable.

(10) Classification

The Auditor examines the nature of the expenditure for a selected item and verifies that the expenditure item has been classified under the correct (sub)heading of the Financial Report.

(11) Compliance with Procurement, Nationality and Origin Rules

Where applicable the Auditor examines which procurement, nationality and origin rules apply for a certain expenditure (sub)heading, a class of expenditure items or an expenditure item. The Auditor verifies whether the expenditure was incurred in accordance with such rules by examining the underlying documents of the procurement and purchase process. Where the Auditor finds issues of non-compliance with procurement rules, he/she reports the nature of such issues as well as their financial impact in terms of ineligible expenditure. When examining procurement documentation the Auditor takes into account the risk indicators listed in Annex 2B and he/she reports, if applicable, which of these indicators were found.

4.2 Eligibility of Direct Costs (Article 14.2 of the General Conditions)

(1) The Auditor verifies that expenditure for selected items, which are recorded under one of the direct costs headings of the Financial Report, are covered by the direct costs as defined in Article 14.2 by examining the nature of these expenditure items.

(2) The Auditor verifies that duties, taxes and charges, including VAT, which are recorded under direct costs, are **not recoverable** by the Member States Partner(s) (see Article 14.2.g) of the General Conditions). This procedure is not necessary in case Article 7.1 of the Special Conditions provides that duties, taxes and charges, including VAT are **not eligible**.

The Auditor obtains evidence that the Member States Partner(s) cannot reclaim the duties, taxes or charges, including VAT through an exemption system and/or a refund a posteriori. For this purpose the Auditor should refer to Annex E3a1 to the PRAG (Information on the tax regime) which provides information on the tax regime applicable to grant contracts (Note: the standard template / text are annexed to the PRAG and it can be found at http://ec.europa.eu/europeaid/funding/about-funding-and-procedures/procedures-and-practical-guide-prag_en).

4.3 Contingency reserve (Article 14.7 of the General Conditions)

The Auditor verifies that provisions for the contingency reserve does not exceed 2.5% of the direct eligible costs. Costs directly related to sustaining the results would be acceptable for financing under contingency reserve provided agreement between the contracting parties. Costs could also be re-activated for other operational purposes if agreed as part of a work-plan or addendum.

4.4 Indirect costs (Article 14.8 of the General Conditions)

The Auditor verifies that the indirect costs (heading 10 in Financial Report) do not exceed the maximum percentage of 6% of the total final amount of eligible direct costs of the Action or the percentage established in Article 3 of the Special Conditions of the Twinning Grant Contract if applicable.

4.5 In kind contributions (Article 14.9 of the General Conditions)

The Auditor verifies that the costs in the Financial Report do not include contributions in kind. Any contributions in kind (these could be listed separately in Annex A3 (Budget of the Twinning Grant Contract), do not represent actual expenditure and are not eligible costs.

4.6 Non-eligible costs (Article 14.11 of the General Conditions)

The Auditor verifies that the expenditure for a selected item does not concern an ineligible cost as described in Article 14.9 of the General Conditions. These costs include *inter alia* currency exchange losses.

4.7 Revenues of the Action

The Auditor examines whether the revenues which should be attributed to the Action (including grants and funding received from other donors and other revenue generated by the Member State Partner(s) in the context of the Action have been allocated to the Action and disclosed in the Financial Report. For this purpose the Auditor inquires with the Member State Partner(s) and examines documentation obtained from the Member State Partner(s). The Auditor is not expected to examine the completeness of the revenues reported.

Annex 2B Guidelines for Specific Procedures to be performed

[This Annex provides standard guidelines for the specific procedures to be performed and these guidelines must not be modified]

1. VERIFICATION EVIDENCE

When performing the specific procedures listed in Annex 2A, the Auditor may apply techniques such as inquiry and analysis, (re)computation, comparison, other clerical accuracy checks, observation, inspection of records and documents, inspection of assets and obtaining confirmations.

The Auditor obtains verification evidence from these procedures to draw up the report of factual findings. Verification evidence is all information used by the Auditor in arriving at the factual findings and it includes the information contained in the accounting records underlying the Financial Report and other information (financial and non-financial).

The contractual requirements that relate to verification evidence are:

- Expenditure should be identifiable, verifiable and recorded in the accounting records of the Member State Partner(s) (Article 14.1.d of the General Conditions of the Twinning Grant Contract);
- The Member State Partner(s) will allow any external auditor to carry out verifications on the basis of supporting documents for the accounts, accounting documents and any other document relevant to the financing of the Action. The Member State Partner(s) give access to all documents and databases concerning the technical and financial management of the Action (Article 16.3 of the General Conditions);
- Article 16.9 of the General Conditions of the Twinning Grant Contract provides a list of the types and nature of evidence that the Auditor will often find in expenditure verifications.

Moreover, for the purpose of the procedures listed in Annex 2A, records, accounting and supporting documents:

- shall be easily accessible and filed so as to facilitate their examination (Article 16.7 of the General Conditions);
- shall be available in the original form, including in electronic form (Article 16.8 of the General Conditions);

Guidance: records and accounting and supporting documents should be available in documentary form, whether paper, electronic or other medium (e.g. a written record of a meeting is more reliable than an oral presentation of the matters discussed. Electronic documents can be accepted only where:

- the documentation was first received and created (e.g. an order form or confirmation) by the Member State Partner(s) in electronic form; or
 - the Auditor is satisfied that the Beneficiary administration uses an electronic archiving system, which meets established standards (e.g. a certified system which complies with national law).
- should preferably be obtained from independent sources outside the entity (an original supplier's invoice or contract is more reliable than an internally approved receipt note);
 - which is generated internally is more reliable if it has been subject to control and approval;
 - obtained directly by the Auditor (e.g. inspection of assets) is more reliable than evidence obtained indirectly (e.g. inquiry about the asset).

If the Auditor finds that the above criteria for evidence are not sufficiently met, he/she should detail this in the factual findings.

2. OBTAINING AN UNDERSTANDING OF THE TERMS AND CONDITIONS OF THE TWINNING GRANT CONTRACT (ANNEX 2A - PROCEDURE 1.1)

The Auditor obtains an understanding of the applicable Twinning Manual and of the terms and conditions of the Twinning Grant Contract. He/she should pay particular attention to Annex 1 of the Twinning Grant Contract (the Description of the Action), Annex 2 (General Conditions) and Annex 4 (Contract-award procedures), which provides principles for procurement (including nationality and origin rules) by grant beneficiaries in the context of Twinning. Failure to comply with these rules makes expenditure ineligible for EU financing.

These procurement rules apply to all Twinning Grant Contracts but depending on the legal basis for the Twinning Grant Contract nationality and origin rules may vary. The Auditor ensures with the Member State Partner(s) that the applicable nationality and origin rules are clearly identified and understood. Applicable rules on nationality and origin are set out in Annex A2a- A2c to the PRAG. See:

http://ec.europa.eu/europeaid/work/procedures/implementation/index_en.htm

).

If the Auditor finds that the terms and conditions to be verified are not sufficiently clear he/she should request clarification from the grant Beneficiaries

3. SELECTING EXPENDITURE FOR VERIFICATION (ANNEX 2A - PROCEDURES 4.1 – 4.6)

The expenditure claimed by the Coordinator in the Financial Report is generally presented under the standard template for the Twinning Final Report (Annex C5 to the Twinning Manual). Expenditure headings can be broken down into expenditure subheadings.

Expenditure subheadings can be broken down into individual expenditure items or classes of expenditure items with the same or similar characteristics. The form and nature of the supporting evidence (e.g. a payment, a contract, an invoice etc.) and the way expenditure is recorded (e.g. journal entries) vary with the type and nature of the expenditure and the underlying actions or transactions. However, in all cases expenditure items should reflect the accounting (or financial) value of the underlying actions or transactions, whatever the type and nature of the action or transaction concerned.

Value should be the principal factor used by the Auditor to select expenditure items or classes of expenditure items for verification. The Auditor selects high-value expenditure items to ensure an appropriate coverage of expenditure.

4. VERIFICATION COVERAGE OF EXPENDITURE (ANNEX 2A - PROCEDURES 4.1 – 4.6)

The Auditor applies the principles and criteria set out below when planning and performing the specific verification procedures for selected expenditure in Annex 2A (procedures 3.1 – 3.7).

Verification by the Auditor and verification coverage of expenditure items does not necessarily mean a complete and exhaustive verification of all the expenditure items that are included in a specific expenditure heading or subheading. The Auditor should ensure a systematic and representative verification. Depending on certain conditions (see further below) the Auditor may obtain sufficient verification results for an expenditure heading or subheading by looking at a limited number of selected expenditure items.

The Auditor may apply statistical sampling techniques for the verification of one or more expenditure headings or subheadings of the Financial Report. The Auditor examines whether 'populations' (i.e. expenditure subheadings or classes of expenditure items within expenditure subheadings) are suitable and sufficiently large (i.e. are made up of large numbers of items) for effective statistical sampling.

If applicable the Auditor should explain in the report of factual findings for which headings or subheadings of the Financial Report sampling has been applied, the method used, the results obtained and whether the sample is representative.

The Expenditure Coverage Ratio ("ECR") is the total amount of expenditure verified by the Auditor expressed as a percentage of the total amount of expenditure reported by the Coordinator in the Financial Report. This amount is reported in Annex V of the Twinning Grant Contract.

The Auditor ensures that the overall ECR is at least 65%. If he/she finds an exception rate of less than 10% of the total amount of expenditure verified (i.e. 6.5%) the Auditor finalises the verification procedures and continues with reporting.

If the exception rate found is higher than 10% the Auditor extends verification procedures until the ECR is at least 85%. The Auditor then finalises verification procedures and continues with reporting regardless of the total exception rate found. The Auditor ensures that the ECR for each expenditure heading and subheading in the Financial Report is at least 10%.

5. PROCEDURES TO VERIFY SELECTED EXPENDITURE (ANNEX 2A - PROCEDURES 4.1 – 4.6)

The Auditor verifies the selected expenditure items by carrying out procedures 3.1 - 3.7 listed in Annex 2A and reports all the factual findings and exceptions resulting from these procedures. Verification exceptions are all verification deviations found when performing the procedures set out in Annex 2A.

The Auditor quantifies the amount of verification exceptions found and the potential impact on the EU contribution, should the Commission declare the expenditure item(s) concerned ineligible (taking into account the percentage by funding of the Commission and the impact on indirect expenditure (e.g. administrative costs, overheads)). The Auditor reports all exceptions found including those for which he/she cannot quantify the amount of the verification exception found and the potential impact on the EU contribution.

Specific guidance for procedure 4.1.2 (compliance with Simplified cost options)

The Auditor is not required to verify the actual costs on which unit costs and/or flat-rates are based.

The Auditor verifies that the Twinning Project Support Costs comply with the requirements as set forth in the Special Conditions of the Twinning Grant Contract and Annex B of the Twinning Manual.

Specific guidance for procedure 4.1.11 (compliance with Procurement, Nationality and Origin Rules)

The Auditor verifies whether the expenditure for a selected item was incurred in accordance with the applicable procurement, nationality and origin rules by examining the underlying documents on the procurement and purchase processes (as per Annex A4). These documents relate to the opening of tenders, the assessment of the eligibility of tenderers and conformity of tenders, the evaluation of the tenders and the decisions with regard to the awarding of the contract. When examining these procurement documents the Auditor takes into account the risk indicators listed at the end of this Annex and he/she reports, if applicable, which of these indicators were identified.

Specific guidance for procedure 4.3 (Contingency Reserve)

The Auditor verifies that the contingency reserve does not exceed 2.5% of the total eligible costs (direct and indirect) of the Action (sections 5.6.3 of the Twinning Manual).

RISK INDICATORS PROCUREMENT

- Inconsistencies in the dates of the documents or illogical sequence of dates. Examples:
 - Offer dated after the award of contract or before the sending of the invitations to tender
 - Offer of the winning tenderer dated before the publication date of the tender or dated significantly later than offers from other tenderers
 - Tenders by different candidates all having the same date
 - Dates on documents not plausible/consistent with dates on accompanying documentation (e.g. date on the offer not plausible/consistent with the postal date on the envelope; date of a fax not plausible/consistent with the printed date of the fax machine)
- Unusual similarities in offers by candidates participating in the same tender. Examples:
 - Same wording, sentences and terminology in tenders of different tenderers
 - Same layout and format (e.g. font type, font size, margin sizes, indents, paragraph wrapping, etc.) in tenders from different tenderers

- Similar letterhead paper or logos
- Same prices used in tenders from different tenderers for a number of subcomponents or line items
 - Identical grammar, spelling or typing errors in tenders from different tenderers
 - Use of similar stamps and similarities in signatures
- Financial statement or other information indicating that two tenderers participating in the same tender are related or part of a same group (e.g. where financial statements are provided, the notes to the financial statements may disclose ultimate ownership of the group. Ownership information may also be found in public registers for accounts)
- Inconsistencies in the selection and award decision process. Examples:
 - Award decisions not plausible / consistent with selection and award criteria
 - Errors in the application of the selection and award criteria
 - A regular supplier of the Beneficiary administration participates as a member of a tender evaluation committee
- Other elements and examples indicating a risk of privileged relationship with tenderers:
 - The same tenderer (or small group of tenderers) is invited with unusual frequency to tender for different contracts
 - The same tenderer (or small group of tenderers) wins an unusually high proportion of the bids
 - A tenderer is frequently awarded contracts for different types of goods or services
 - The winning tenderer invoices additional goods not foreseen in the tender (e.g. additional spare parts invoiced without clear justification, installation costs invoiced although not provided for in the offer).

Other documentation, issues and examples indicating a risk of irregularities:

- Use of photocopies instead of original documents
 - Use of pro-forma invoices as supporting documents instead of official invoices
 - Manual changes on original documents (e.g. figures manually changed, figures "tippexed" etc.)
 - Use of non-official documents (e.g. letterhead paper not showing certain official and/or compulsory information such as commercial registry number, company tax number etc.)
-

Annex 3 Model Report for an Expenditure Verification of a Twinning Grant Contract

HOW TO USE THIS MODEL REPORT? All text highlighted in yellow in this model report is for instruction only and auditors should remove it after use. Information requested in pointed brackets <.....> (e.g. <name of the Coordinator>) must be filled in by the auditor.

<To be printed on AUDITOR'S letterhead>

Report for an Expenditure Verification of a Twinning Grant

<Title of and number of the Twinning Grant Contract >

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Report of Factual Findings

1 Information about the Twinning Contract

2 Procedures performed and Factual Findings

Annex 1 Financial report for the Twinning Grant Contract

Annex 2 Terms of Reference Expenditure Verification

Report of Factual Findings

<Name of contact person(s)>, < Position>

< name of the Coordinator>

<Address>

<dd Month yyyy>

Dear *<Name of contact person(s)>*

In accordance with the terms of reference dated *<dd Month yyyy>* that you agreed with us, we provide our Report of Factual Findings ("the Report"), with respect to the accompanying Financial Report for the period covering *<dd Month yyyy - dd Month yyyy>* (Annex 1 of this Report). You requested certain procedures to be carried out in connection with your Financial Report and the European Union financed Twinning Grant Contract concerning *<title and number of the contract>*, the "Twinning Contract".

Objective

Our engagement was an expenditure verification which is an engagement to perform certain agreed-upon procedures with regard to the Financial Report for the Twinning Grant Contract between you and *<the European Commission or the name of another contracting authority>* the "Contracting Authority". The objective of this expenditure verification is for us to carry out certain procedures to which we have agreed and to submit to you a report of factual findings with regard to the procedures performed.

Standards and Ethics

Our engagement was undertaken in accordance with:

- International Standard on Related Services ("ISRS") 4400 *Engagements to perform Agreed-upon Procedures regarding Financial Information* as promulgated by the International Federation of Accountants ("IFAC");
- the *Code of Ethics for Professional Accountants* issued by the IFAC. Although ISRS 4400 provides that independence is not a requirement for agreed-upon procedures engagements, the Contracting Authority requires that the auditor also complies with the independence requirements of the *Code of Ethics for Professional Accountants*;

Procedures performed

As requested, we have only performed the procedures listed in Annex 2A of the terms of reference for this engagement (see Annex 2 of this Report).

These procedures have been determined solely by the Contracting Authority and the procedures were performed solely to assist the Contracting Authority in evaluating whether the expenditure claimed by you in the accompanying Financial Report is eligible in accordance with the terms and conditions of the Twinning Grant Contract.

Because the procedures performed by us did not constitute either an audit or a review made in accordance with International Standards on Auditing or International Standards on Review Engagements, we do not express any assurance on the accompanying Financial Report.

Had we performed additional procedures or had we performed an audit or review of the financial statements of the Member State Partner(s) in accordance with International Standards on Auditing, other matters might have come to our attention that would have been reported to you.

Sources of Information

The Report sets out information provided to us by you in response to specific questions or as obtained and extracted from your accounts and records

Factual Findings

The total expenditure which is the subject of this expenditure verification amounts to EUR <xxxxxx>.

The Expenditure Coverage Ratio is <xx%>. This ratio represents the total amount of expenditure verified by us expressed as a percentage of the total expenditure which is the subject of this expenditure verification. The latter amount is equal to the total amount of expenditure reported by you in the Financial Report and claimed by you for deduction from the total sum of pre-financing under the Twinning Grant Contract as per your Payment Request of <dd Month yyyy>.

We report the details of our factual findings which result from the procedures that we performed in Chapter 2 of this Report.

Use of this Report

This Report is solely for the purpose set forth above under objective.

This report is prepared solely for your own confidential use and solely for the purpose of submission by you to the Contracting Authority in connection with the requirements as set out in Article 15 of the General Conditions of the Twinning Grant Contract. This report may not be relied upon by you for any other purpose, nor may it be distributed to any other parties.

The Contracting Authority is not a party to the agreement (the terms of reference) between you and us and therefore we do not owe or assume a duty of care to the Contracting Authority who may rely upon this expenditure verification report at its own risk and discretion. The Contracting Authority can assess

for itself the procedures and findings reported by us and draw its own conclusions from the factual findings reported by us.

The Contracting Authority may only disclose this Report to others who have regulatory rights of access to it in particular the European Commission [*to delete if the Commission is the Contracting Authority*], the European Anti-Fraud Office and the European Court of Auditors.

This Report relates only to the Financial Report specified above and does not extend to any of your financial statements.

We look forward to discussing our Report with you and would be pleased to provide any further information or assistance which may be required.

Yours sincerely,

Auditors' signature [*person or firm or both, as appropriate and in accordance with company policy*]

Name of Auditor signing [*person or firm or both, as appropriate*]

Auditors' address [*office having responsibility for the engagement*]

Date of signature <dd Month yyyy> [date when the final report is signed]

1. INFORMATION ABOUT THE TWINNING GRANT CONTRACT

[Chapter 1 should include a brief description of the Twinning Grant Contract and the Action, the Coordinator/Member State Partner(s) and key financial/budget information. (maximum one page)]

2. PROCEDURES PERFORMED AND FACTUAL FINDINGS

We have performed the following specific procedures listed in Annex 2A of the terms of reference for the expenditure verification of the Twinning Grant Contract ("ToR"):

- 1 General Procedures
- 2 Procedures to verify conformity of expenditure with the budget and analytical review
- 3 Procedures to verify selected expenditure

We have applied the rules for selection of expenditure and the principles and criteria for verification coverage as set out in Annex 2B (sections 3 and 4) of the ToR for this expenditure verification.

[Explain here any difficulties or problems encountered]

The total expenditure verified by us amounts to EUR <xxxx> and is summarised in the table below. The overall Expenditure Coverage Ratio is <xx%>.

[Provide here a summary table of the Financial Report in Annex 1, presenting for each (sub) heading the total expenditure amount reported by the Coordinator, the total expenditure amount verified and the percentage of expenditure covered]

We have verified the selected expenditure as shown in the above summary table and we have carried out, for each expenditure item selected, the verification procedures specified at point 3.1 to 3.7 of Annex 2A of the ToR for this expenditure verification. We report our factual findings resulting from these procedures below.

1. GENERAL PROCEDURES

1.1 Terms and Conditions of the Twinning Grant Contract

We have obtained an understanding of the terms and conditions of this Twinning Grant Contract in accordance with the guidelines in Annex 2B (section 2) of the ToR.

[Describe factual findings and specify errors and exceptions. Procedures 4.1 - 4.6 in Annex 2A. If there are no factual findings this should be explicitly stated as follows for each procedure: "No factual findings have arisen from this procedure".]

1.2 Financial Report for the Twinning Grant Contract

1.3 Rules for Accounting and Record keeping

1.4 Reconciling the Financial Report to the Member State Partner(s) Accounting System and Records

1.5 Exchange Rates

1.6 Simplified Cost Options

2. PROCEDURES TO VERIFY CONFORMITY OF EXPENDITURE WITH THE BUDGET AND ANALYTICAL REVIEW

2.1 Budget of the Twinning Grant Contract

2.2 Amendments to the Budget of the Twinning Grant Contract

[Describe factual findings and specify errors and exceptions. Procedures 2.1 – 2.2 in Annex 2A. If there are no factual findings this should be explicitly stated as follows for each procedure: "No factual findings have arisen from this procedure".]

3. PROCEDURES TO VERIFY SELECTED EXPENDITURE

We have reported further below all the exceptions resulting from the verification procedures specified at point 4.1– 4.6 of Annex 2A of the ToR for this expenditure verification insofar these procedures applied to the selected expenditure item.

We have quantified the amount of the verification exceptions found and the potential impact on the EU contribution, should the Commission declare the expenditure item(s) concerned ineligible (where applicable taking into account the percentage of funding of the Commission and the impact on indirect expenditure (e.g. administrative costs, overheads)). We have reported all the exceptions found including the ones for which we cannot quantify the amount or the potential impact on the EU contribution.

[Specify the expenditure amounts / items for which exceptions (= deviations between facts and criteria) were found, and the nature of the exception – this means which of the specific condition described at point 4.1 to 4.6 of Annex 2A of the ToR were not respected. Quantify the amount of verification exceptions found and the potential impact on the EU contribution, should the Commission declare the expenditure item(s) concerned ineligible]

3.1 Eligibility of Costs

We have verified, for each expenditure item selected, the eligibility criteria set out at procedure 3.1 in Annex 2A of the ToR for this expenditure verification.

[Describe factual findings and specify errors and exceptions. Procedure 3.1 in Annex 2A: eligibility of costs and the eligibility criteria (1) to (9). Example: we found that an expenditure amount of EUR 6,500 included in subheading 3.2 (furniture, computer equipment) of the Financial Report was not eligible. An amount of EUR 2,000 related to expenditure incurred outside the implementation period. Supporting evidence was not available for three transactions totalling EUR 1 200. The required procurement rules for purchases of office computers for EUR 3,300 were not respected. (Note: relevant details such as accounting record references or documents should be provided).]

- 3.2 Eligible Direct Costs (Article 14.2 of the General Conditions)**
- 3.3 Provision for Contingency Reserve (section 6.2.11 of the Twinning Manual)**
- 3.4 Twinning Project Support Costs (section 6.2.14 of the Twinning Manual)**
- 3.5 In kind contributions (Article 14.8 of General Conditions)**
- 3.6 Non-eligible costs (Article 14.9 of GC)**
- 3.7 Revenues of the Action**

[Describe factual findings and specify errors and exceptions. Procedures 4.2 - 4.6 in Annex 2A]

Annex 1 Financial Report for the Twinning Grant Contract

[Annex 1 should include the Member State Partner(s) financial report for the Twinning Grant Contract, which is the subject of the verification. The financial report should be dated and indicate the period covered.]

Annex 2 Terms of Reference Expenditure Verification

[Annex 2 should include a signed and dated copy of the terms of reference for the expenditure verification of this Twinning Grant Contract including Annex 1 (information about the Twinning Grant Contract) and Annex 2A (Listing of the specific procedures to be performed).]

ANNEX A: Twinning grant Contract - Special Conditions

(for official use only)

TWINNING GRANT CONTRACT ENI/2020/421-422

The European Union, represented by the European Commission, ("the Contracting Authority") of the one part,

and

Nature Conservation Agency of the Czech Republic (NCA CR)
Represented by Frantisek Pelc, Director
With its office at Kaplanova 1931/1
148 00 Praha 11, Czech Republic
Company ID: 62933591

(hereinafter the "Member State Partner"),

and

Finnish Environment Institute (SYKE)
Represented by Eeva Primmer, Director General
With its office at Latokartanonkaari 11
00790 Helsinki, Finland

who have conferred powers of attorney for the purposes of the signature of the agreement to the Lead Member State Partner ¹

collectively referred to as "Member State Partners" where a provision applies without distinction to the Lead Member State Partner and the Junior Member State Partner(s)

of the other part,

(the "Parties")

have agreed as follows:



01525/SOPK/21 27.01.2021 13:15

¹ Model mandate provided in Annex A8.

Special Conditions

Article 1 - Purpose

- 1.1 The purpose of this contract is the award of a Twinning grant, consisting of reimbursement of expenditures, by the Contracting Authority to finance the implementation of the Action entitled: "Strengthened protection and sustainable use of biodiversity in Armenia in line with the European standards" ("the Action") described in Annex A1.
- 1.2 The Member State(s) shall be awarded the Twinning grant on the terms and conditions set out in this Contract, which consists of these special conditions ("Special Conditions") and the annexes, which the Member State(s) hereby declares it has read, understood and accepted.
- 1.3 The Member State(s) accepts the Twinning grant and undertakes to be responsible for carrying out the Action, achieving the results and refund non-eligible expenditures
- 1.4 The Final Recipient of the Action is: the Ministry of Environment of the Republic of Armenia².

Article 2 – Execution and Implementation period of the Action

- 2.1 The execution period of the contract (legal duration) shall start on the date of notification by the Contracting Authority of the conclusion of the signature procedure by all parties. The execution period of the contract shall end three months after the implementation period of the Action as stipulated in paragraph 2.2.
- 2.2 The implementation period of the Action is 24 months and shall begin on 25 December 2020 being the date of the arrival of the Resident Twinning Adviser (RTA).

Article 3 - Financing the Action

- 3.1 The total cost of the Action eligible for financing by the Contracting Authority is estimated at EUR 994,220.22, as set out in Annex A3.
- 3.2 The Contracting Authority undertakes to finance a maximum amount of EUR 994,220.22. The final amount shall be established in accordance with Article 17 of Annex A2 except where Annex A7 applies. The Action is co-financed as per Annex A3 by the Final Recipient of the Action.
- 3.3 Pursuant to Article 14.8 of Annex A2, 6% of the final amount of direct eligible costs of the Action established in accordance with Articles 14 and 17 of Annex A2, may be claimed as indirect costs.

Article 4 – Reporting and payment arrangements

- 4.1 Payment shall be made in accordance with Article 15 of Annex A2 option no. 2, as set out in Article 15.1.

Initial pre-financing payment: EUR 497,110.11

Further pre-financing payment(s): EUR 397,688.11
(subject to the provisions of Annex A2)

² Name of the Beneficiary and Beneficiary administration benefiting from the Twinning Grant Contract.

Balance of the final amount of the
(subject to the provisions of Annex A2):

EUR 99,422.00

Payments shall be made into the bank account identified in the Financial Identification Form (FIF) in Annex A5, which is held by the Nature Conservation Agency of the Czech Republic which will be carrying out financial management services.

4.2 Financial and narrative reports shall be produced in compliance with Articles 2 and, 15.1 and 15.3 of Annex A2, using the relevant Twinning templates.

The financial section of these reports shall comply with the requirements defined in paragraphs 4, 5 and 6 of Article 15.7 of Annex A2 (requirements for a detailed breakdown of expenditure).

In addition to these reports, the Lead Member State shall submit interim reports in compliance with Article 2.1 of Annex A2 on a quarterly basis. The specific reporting procedure shall follow the provisions spelled out in Annex A7 to this contract.

Article 5 - Contact addresses

5.1 Any communication relating to this Contract shall be in writing, state the number and title of the Action and be sent to the following addresses:

For the Contracting Authority

Payment requests and attached reports, including requests for changes to bank account arrangements shall be sent to:

**European Union Delegation to Armenia
21, Frik Street
0002, Yerevan, Armenia
To the attention of Mr. Joachim DEBOIS
Head of Finance, Contracts and Audit Section**

Copies of the documents referred to above, and correspondence of any other nature, shall be sent to:

**European Union Delegation to Armenia
21, Frik Street
0002, Yerevan, Armenia
To the attention of Mr. Andrea BAGGIOLI
Project manager**

For the Lead Member State Partner

**Agentura ochrany přírody a krajiny České republiky /
Nature Conservation Agency of the CR
Kaplanova 1931/1
148 00 Praha 11, Czech Republic
To the attention of the MS Project Leader Mr. David Lacina.**

For the Final Recipient of the Action

**Beneficiary PL: Ms Anna Mazmanyan, Deputy Minister of Environment of the Republic of Armenia
Government House No 3, Republic Square, 0010, Yerevan, Republic of Armenia**

Beneficiary RTA: Mr. Artur Petrosyan, Head of Biodiversity of Forest Policy Department of the Ministry of Environment of RA,

Ministry of Environment of the Republic of Armenia
Government House No 3, Republic Square, 0010, Yerevan, Republic of Armenia

Ms Astghik Hayrapetyan
Deputy Prime Minister's Office, Government House No 1,
Republic Square, 0010 Yerevan, Republic of Armenia

- 5.2 The expenditure verification referred to in Article 15.7 of Annex A2 will be carried out by an auditor that will be identified and notified later.

Article 6 - Annexes

- 6.1 The following documents are annexed to these Special Conditions and form an integral part of the Contract:

Annex A1:	Description of the Action (Project Fiche, Member State proposal and for standard Twinning later the rolling work-plan and STE CVs)
Annex A2:	General Conditions applicable to European Union financed grant contracts for external actions
Annex A3:	Budget for the Action (and for standard Twinning later also the detailed budgets corresponding to the rolling work-plans)
Annex A4:	Procurement by grant Beneficiaries
Annex A5:	Payment request for Twinning Grant Contract including legal and financial identification forms
Annex A6:	Terms of reference for an Expenditure verification of a Twinning Grant Contract
Annex A7:	Financial Annex
Annex A8:	Mandate (if Member States partners have formed a consortium)
Annex A9:	Curricula Vitae and Declaration of Availability of the RTA

- 6.2 In the event of conflict between the provisions of the present Special Conditions and any Annex thereto, the provisions of the Special Conditions shall take precedence. In the event of conflict between the provisions of Annex A2 and those of the other annexes, those of Annex A2 shall take precedence.

In case of discrepancies between Article 14 of Annex A2 and Annex A7, the latter shall prevail.

Article 7 - Other specific conditions applying to the Action

- 7.1 The General Conditions are supplemented by the following:

7.1.1 In Annexes A2 to A7:

In case of a consortium of Member States, the Member State signing the Twinning Grant Contract and leading the consortium is referred to as the Lead Member State.

The term "Beneficiary(ies)" refers collectively to all Member States, including the Lead Member State.

The term "Coordinator" refers to the Lead Member State or an entity identified in the contract assigned by written instruction of the coordinator.

When there is only one Member State, the terms Beneficiary(ies) and Coordinator shall both be understood as referring to the single Member State.

- 7.1.2 In Articles 7.1 and 7.2 of Annex A2, the term "Beneficiary(ies)" is replaced by "the Final Recipient of the Action". Article 7.2 of Annex A2 applies also to any work done by the RTA(s) and other experts mobilised by the MSP(s) in the performance of their duties related to the implementation of the Action.

7.1.3³Taxes, including VAT, duties and charges are in principle not eligible for the activities described in Annex A1, in accordance with Article 5 of Regulation (EU) No 236/2014, laying down common rules and procedures for the implementation of the Union's instruments for financing external action.

7.1.4 In addition to Article 11 of Annex A2, the Final Recipient can request a suspension of the implementation. The request for suspension shall be addressed to the Contracting Authority. The Contracting Authority decides on the request in accordance with Articles 11.4. to 11.7. of Annex A2.

7.1.5 Article 12 of Annex A2 is supplemented by the following provisions:

Termination by the Member State

In case of failure by the Final Recipient of the Action to fulfil any of their obligations under the Twinning Grant Contract, or for any other duly substantiated external reason, the Member State(s) may terminate the Twinning Grant Contract by giving three months' notice in writing to the Contracting Authority, after having informed the Final Recipient of the Action, the EU Delegation in charge for the Country where the Final Recipient is attached to (in case the EU Delegation is not this Contracting Authority) and the Twinning Coordination Team of the Commission's Directorate-General Neighbourhood and Enlargement Negotiations (DG NEAR).

Termination by the Final Recipient (Beneficiary administration)

In case of failure by the Member State(s) to fulfil any of their obligations under the Twinning Grant Contract, or for any other duly substantiated external reason, the Final Recipient of the Action may terminate the Twinning Grant Contract by giving three months' notice in writing to the Member State(s) and the Contracting Authority, after having informed the EU Delegation in charge for the Country where the Final Recipient is attached to (in case the EU Delegation is not this Contracting Authority) and the Twinning Coordination Team of the Commission's Directorate-General Neighbourhood and Enlargement Negotiations (DG NEAR).

7.1.6 Article 12.2 of Annex A2 is supplemented by the following provision:

In case of failure by the Member State(s) or by the Final Recipient (Beneficiary administration) of the Action to fulfil any of their obligations under the Twinning Grant Contract, or for any other duly substantiated external reason, the Contracting Authority, in agreement with the EU Delegation in charge for the Country where the Final Recipient is attached to (in case the EU Delegation is not this Contracting Authority), may halt funding of the Action or terminate the Action by giving three months' notice in writing to the Member State(s) and the Final Recipient.

7.2 The following derogations to the General Conditions shall apply:

7.2.1 Derogation to Article 1.6.j of Annex A2 – only applicable, if the Coordinator will not handle financial management services including payments itself:

The public administration / mandated body in charge of financial management services and handling payments in this project will be the Nature Conservation Agency of the Czech Republic.

³ For IPA 1-funded Twinning Grant Contracts, taxes, including VAT, duties and charges and all other costs identified in Article 34(3) of the IPA Implementing Regulation [(EC) No 718/2007 of 12 June 2007, as amended] are not eligible for the activities described in Annex A1. Please adapt in line with any existing (already allowed) derogations based on Article 66(3) of the said IPA Implementing Regulation.

- 7.2.2 By derogation to Article 14.5 of Annex A2, the first paragraph shall read "The methods used to determine unit costs, lump sums and flat rates are those described in Annex B to the Twinning Manual.
- 7.2.3 By derogation to Article 14.7, the contingency reserve mentioned therein shall not exceed 2.5% of the direct eligible costs.
- 7.2.4 By derogation to Article 14.11 h) of Annex A2, compensation for salary costs of the personnel of national administrations are eligible 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.
- 7.2.5 By derogation of Article 15.1 of Annex A2 the pre-financing will be calculated based on the formula: total budget (excluding contingency reserve and private sector services if contracted by the Contracting Authority) divided by the number of months of implementation and then multiplied by twelve.
- 7.2.6 The last sentence of Article 15.2 of Annex A2 (extension of the deadline for submission of the final report) shall not apply.
- 7.2.7 By derogation to Article 15.4 of Annex A2, the initial pre-financing payment shall be made within 30 days of the date of notification by the Contracting Authority of the conclusion of the signature procedure by all parties.
- 7.2.8 By derogation to Article 15.7 of Annex A2, the expenditure verification report is only required for the final payment and the auditor is designated in accordance with legal obligations applicable to the Member States
- 7.2.9 By derogation to Article 15.7 of Annex A2, a detailed breakdown of expenditure shall be submitted in support of each request for further pre-financing payment. This detailed breakdown of expenditure shall consist in the financial section of the reports produced in compliance with Articles 2 and 15 of Annex A2, provided that this financial section complies with the requirements for a detailed breakdown of expenditure that are defined in paragraphs 4, 5 and 6 of Article 15.7.

7.3 For direct management insert the following

The entity acting as a data controller as provided for in Article 1.3 and 1.4 of the general conditions is:

DG NEAR – Head of Unit R4:

7.3.1. Processing of personal data related to the implementation of the grant contract by the contracting authority takes place in accordance with the national legislation of the state of the contracting authority and with the provisions of the respective financing agreement.

7.3.2. To the extent that the grant contract covers an action financed by the European Union, the Contracting Authority may share communications related to the implementation of the grant contract, with the European Commission. These exchanges shall be made to the Commission, solely for the purpose of allowing the latter to exercise its rights and obligations under the applicable legislative framework and under the financing agreement with the Partner country – contracting authority. The exchanges may involve transfers of personal data (such as names, contact details, signatures and CVs) of natural persons involved in the implementation of the grant contract (such as contractors, staff, experts, trainees, subcontractors, insurers, guarantors, auditors and legal counsel). In cases where the contractor is processing personal data in the context of the implementation of the grant contract, he/she shall accordingly inform the data subjects of the possible transmission of their data to the Commission.

When personal data is transmitted to the Commission, the latter processes them in accordance with Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC4 and as detailed in the specific privacy statement published at ePRAG.

7.4 Other provisions:

7.4.1 All Twinning partners undertake to facilitate the organisation and conduct of the Twinning Review Missions described in the Twinning Manual.

7.4.2 All Visibility and Communication activities shall comply with the "Communication and Visibility Requirements for implementing partners": https://ec.europa.eu/europeaid/funding/communication-and-visibility-manual-eu-external-actions_en, in force at the time of signing the contract.

Done at Yerevan in three originals in contract language, one original being for the European Commission one original being for the Lead⁵ Member State Partner and one original being for the Beneficiary Administration

For the Lead Member State Partner

Name⁶: Frantisek Pelc
Title⁸: NCA Director
Signature:

Date:

16.12.

Agentura ochrany přírody a krajiny ČR
Kaplanova 1931/1
148 00 Praha 11 - Chodov
-14-

For the Contracting Authority

Name⁷: *Andrea WIKTORIN*
Title⁹: *Ambassador/Head of Delegation*
Signature:

Date:

22 DEC 2020

Please ensure that the contact details of the PLs (both of the Member State partner(s) and of the Beneficiary administration) are also mentioned, if appropriate, on a separate sheet.

⁴ OJ L 205 of 21.11.2018, p. 39.

⁵ In case of consortium of Member States Projects.

⁶ Name of the individual(s) authorised to sign.

⁷ Name of the official(s) authorised to sign.

⁸ Title of the individual(s) authorised to sign.

⁹ Title of the official(s) authorised to sign.

7

Twinning Contract 2020/421-422
Description of the Action
(Annex A1)

ANNEX A1: Description of the action



The Administration of R.A. Ministry of Environment (hereinafter referred to as the Beneficiary) represented by Ms. Anča Marmáček (Deputy Minister)

of the one part,

and the Administration of Nature Conservation Agency of the Czech Republic (hereinafter referred to as the Member State) represented by Mr. David Lacina, Head of the Department of Special Nature Conservation

of the other part

HAVE AGREED TO JOINTLY IMPLEMENT THE ACTION DESCRIBED HEREUNDER:

1. Twinning Project Fiche

2. Member State Proposal

3. For standard Twinning (to be added after each Steering Committee): Rolling work plans and STE CVs



European
Commission

ANNEX C2: Twinning Proposal

between

the Czech Republic, Finland

and

the Ministry of Environment of the Republic of Armenia

Project title: Strengthened protection and sustainable use of biodiversity in Armenia in line with the European standards

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TWINNING TOOL

1. Basic information

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Lead Member State (MS): Czech Republic

MS body: Nature Conservation Agency of the Czech Republic, Kaplanova 1931/1, 148 00 Praha 11 – Chodov, Czech Republic

Junior Member State: Finland

MS body: Finnish Environment Institute (SYKE), Latokartanonkaari 11, 00790 Helsinki, Finland

Beneficiary administration: Ministry of Environment of the Republic of Armenia

Twinning Sector: Environment (Environment and Climate)

EU funded budget (maximum amount of grant): 1,000,000 euros

Execution period (months): 24

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Proposed Junior Project Leader: *Finland, Petri Ahlroth, Ph.D. – Director of Biodiversity Centre, Finnish Environment Institute (SYKE), email:
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2. Project understanding

In the spirit of true partnership, the MS intend to engage in an approach based on the direct involvement of the key beneficiaries in Armenia, to foster a peer-to-peer cooperation and co-design of solutions rather than a top-down delivery of assistance. Armenia is one of the biodiversity hot spots in the world having a remarkable amount of endemism. These special features need to be taken into account when planning project activities. Although the Habitats Directive (92/43/EC) and Birds Directive (2009/147/EC) (hereinafter “the Directives”) give the frame for the legislative development as well as for the monitoring requirements, country-specific solutions can be applied as long as they contribute sufficiently to the implementation of the Directives.

We consider the Inception/Initiation phase of the project a crucial moment for agreeing with the Beneficiary on the specific deliverable goals and feasible approaches that will reach them. Therefore the outlined methodology is rather broad and the proposed activities represent a framework that we consider the best possible for reaching the results envisaged in the project tender, taking into account our knowledge of the situation and conditions in Armenia. Yet we fully recognize the importance of clear preceding mutual agreement on the specific methods to reach the goals and thus expect the need for considerable adaptability. Thus the exact fulfilment of the deliverables within the framework given by this project proposal will be broadly discussed and agreed upon in the initial phase, so that it fully reflects the needs of the Beneficiary.

It is quite obvious that full-scale implementation of the Directives is impossible within a two-year time frame, yet we understand this project as the fulfilment of the desire of bringing the national approach to nature conservation in Armenia closer to the approach that has been applied, time-tested, and appreciated across the EU while taking into account the national specifics.

The project supports implementation of the Comprehensive and Enhanced Partnership Agreement between Armenia and the EU (CEPA) in the field of biodiversity conservation. Armenia plays an active role in the international endeavour to halt the loss of biodiversity and degradation of the natural environment, demonstrated by ratification of a number of treaties (CBD, Bern Convention, Bonn Convention etc.). In the Sixth national report of the Republic of Armenia to the CBD, as one of the national targets is proposed expansion of the Specially Protected Nature Areas (SPNAs) in order to fully cover key types of ecosystems and threatened species. According to the report, Armenia's SPNAs system does not meet international standards and the conditions envisaged for the establishment of an ecological network. High population density, developed infrastructure and significant areas of agricultural land make it difficult to allocate land for the establishment of new SPNAs and ecological corridors. As a result, protection of habitats and species outside the SPNAs is a necessity.

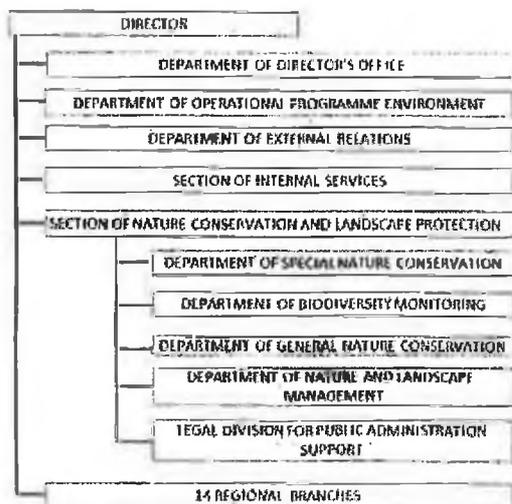
The protection system is dependent on public awareness, involvement of stakeholders and the quality of institutional systems. The transposition of the Directives into the Armenian legal system would contribute to the fulfilment of the National Strategy and Action Plan of the Republic of Armenia on Conservation, Protection, Reproduction and Use of Biological Diversity (2015-2020).

The implementation of the project will build upon current strategies and past nature-related projects. One of the background documents is Strategy and State Program of Conservation and Use of Specially Protected Nature Areas of the Republic of Armenia (2014), presenting the state of the SPNAs and compliance to the international standards, current issues and priorities. In the context of the project, challenges can be identified: lack of data on biodiversity, low level of awareness in adjacent communities and lack of their participation in developing management plans, shortage of technical and human capacity in the SPNAs system.

The project will use the existing work on the Emerald network (on habitats, species and bird species) and Important Bird Areas in Armenia. The results of Emerald biogeographical seminars organized by Bern Convention (birds in 2019, habitats and species 2017) and their completed proposal of sites will be taken into consideration, as the principles of Emerald network and IBAs are to some extent analogous to the Directives. This approach reflects the experience from establishing the Czech as well as the Finnish Natura 2000 sites.

3. Structures / institutional framework offered by the Member State(s)

The Nature Conservation Agency of the CR (NCA) (<http://www.nature.cz>), the key administrative body responsible for Natura 2000 in the Czech Republic



NCA is a governmental body established by the law on Nature and Landscape Conservation. The main aim of NCA is to protect and conserve nature and landscape in the whole territory of the Czech Republic, through large variety of responsibilities and activities. The organigram of the NCA is given in Fig. 1, where departments with direct relevance and involvement in the project are represented in coloured frames.

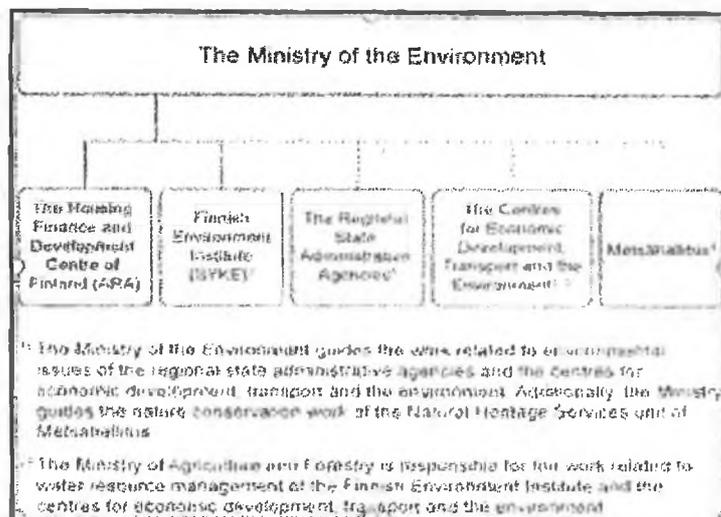
NCA, especially through the Section of Nature Conservation and Landscape Protection and the Regional Branches, is responsible for a crucial part of obligations arising from the Directives – the national coordination of the process of selection, proposal and designation of Natura 2000 network and species and habitat surveillance and conservation status reporting obligations. NCA as a

main coordinator of species and habitat diversity mapping also fulfils the role of national biodiversity data node, while publishing the data in national biodiversity portal. NCA also closely cooperates with the Ministry of Environment of the Czech Republic on developing draft laws, secondary legislation drafts and strategic documents, related to species and habitats conservation. In this regard, some of the experts involved in the project have direct working experience both from The Ministry of Environment and from the NCA. Moreover, NCA itself is also an administrative body responsible for direct management of a large part of CZ Natura 2000 sites.

In 2017, a Memorandum of Cooperation between the NCA and the Bio-resource Management Agency of the Ministry of Nature Protection of the Republic of Armenia was signed, which constitutes an already established link on which the project further builds.

The Department of External Relations of NCA develops and implements the Agency's policies in public relations, awareness raising, communication and education – first hand expertise crucial for implementation of the Project's Component 3.

Natura 2000 network and biodiversity protection in Finland's environmental administration



The Finnish Ministry of the Environment (FMoE) formulates the Finnish Government's environmental and housing policies, legislation and strategic planning covering issues such as biodiversity, environmental protection, land use, nature conservation, construction and housing. As regards the Biodiversity strategies, the Directives and Natura 2000 network, the FMoE is the main coordinating authority and gathers international interim reports e.g. like monitoring of conservation status of habitats and species under

article 17 of the Habitats Directive.

The Finnish Environment Institute SYKE (<http://www.syke.fi/en-US>), the proposed Junior Partner (a Mandated Body), is the central working body for the FMoE in implementing the Nature directives. SYKE is the scientific Natura 2000 expert organisation coordinating the reporting under the Article 17 of the Habitats Directive and Article 12 of the Birds Directive. Furthermore, SYKE is responsible for the development of the national monitoring scheme for this data. SYKE's experts have provided their expertise for the Ministry also in the bilateral discussions between the EC and Finland. The Directives-related expert work for the EC includes also e.g. participation in the Reporting Group of Nature Directives and in the earlier Scientific Working Group (SWG) of the Habitats Committee. SYKE develops and manages the national database and related GIS data constantly. Due to the close working relations with the Ministry SYKE has excellent knowledge also on the tasks and duties that are carried out by the Ministry. SYKE works closely with the Ministry on all policy level questions, which is a notable benefit when working in the twinning context as MoE experts can be consulted when needed.



- Administrative Affairs
- Conservation Area Networks
- Land Use and Urbanisation
- Species and Habitat Types
- Functions of Ecosystems
- Ecosystem Services

In SYKE, the core department to be involved in the project would be the Biodiversity Center, and namely its Conservation Area Networks Unit and the Species and Habitat Types Unit.

Another key actor in the field of nature conservation in Finland is the Metsähallitus Natural Heritage Services (NHS) who are responsible for planning and management of state-owned conservation areas which form a major part of the Finnish Natura 2000 network. NHS is responsible authority for monitoring of

particular habitat types and species which have most occurrences in the state-owned land and water areas. There is keen and constant cooperation between SYKE and NHS in reporting and monitoring of Natura 2000 network and the Directives. The organisations cooperated successfully also in the Nature protection twinning project in the North Macedonia. Thus, in case additional support is deemed necessary during the project implementation, SYKE can explore the possibilities to engage also NHS experts in the project.

4. Components and results per component

COMPONENT 1 - Legal framework pertaining to biodiversity is approximated with the EU Directives

Change of legislation is crucial to achieve the overall objective of the project, which is strengthening conservation and suitable use of biodiversity in Armenia. Considering the geographical and cultural proximity and already established relations of the beneficiary country (BC) with the EU, the EU legislation model for species and habitats protection is a suitable blueprint to take inspiration from in doing so. For a possibility of a sustainable legislative change, it is pivotal that the legislative drafts are not only in line with the Directives, but also:

- discussed in detail with national experts as well as relevant stakeholders and members of Parliament, both in the preparatory phase (why is the change necessary/suitable and in what way should we go about it) and as finished draft proposals (was this the correct way to achieve the proposed change);
- are a product of the relevant points of these discussions;
- are not copies of the implementation process in the member states but are tailored to the specific situation, needs and requests of the beneficiary.

This procedure should yield primary legislation drafts that may (if the political will allows) realistically improve the position of nature protection in the BC. Such primary legislation acts should be followed by secondary legislation in order to develop it in its particularities (of expert or scientific character, including the guidelines on special areas of species conservation).

Deliverables: Detailed legal analysis, proposal of legislative amendments, drafted primary laws as well as secondary legislation carried through the process of public consultation.

COMPONENT 2 - Institutional and professional capacities of the competent authorities are enhanced to effectively implement the new legislative framework on biodiversity

Sub-component/Sub-result 2.1: Institutional set up for effective implementation of the new legislative framework on biodiversity is designed in line with the intra-ministerial restructuring requirements.

The Component 2 will be carried out in close interaction with Component 1 and 3. The current tasks and roles of the different institutions on all levels and other actors in the sphere of biodiversity will be screened and reflected against the legislative framework development and vice versa. The screening of the current roles, tasks and practises will be done through familiarisation with relevant background documents and through discussions with key stakeholders (stakeholder consultations).

The role of NGOs, Biological Societies, volunteers and individual nature enthusiasts as part of citizen science (i.e. participatory monitoring carried out in whole or in part by volunteer non-professionals) in the effective implementation of the legislative framework will be considered. The utilization of citizen science is considered to be a good option especially when monitoring resources are limited. When citizen science can be applied, the state level resources and expertise can be focused more on the trickiest monitoring cases.

The best practices, examples of and lessons-learned from Armenian, Czech and Finnish experiences will be presented and will form a basis for the stakeholder discussions but instead of importing Czech or Finnish practises, we would – as indicated earlier – propose an approach in which we assist and support the Armenian colleagues to find methodologies and practises that work best in Armenia.

As result a proposal will be given how the role of administrative organizations and scientific institutions as well as nature conservation authorities and private sector biodiversity experts should be organized, so that data collection, monitoring and management of the habitats of Habitat Directive Annex I and

species of Annexes II and IV and the Bird Directive bird species is done in a feasible and cost-effective way.

Deliverable: Assessment report of institutional set-up with recommendations on the restructuring and subsequent division of roles and responsibilities, including a proposed organogram.

Sub-component/Sub-result 2.2: Professional capacities of the competent authorities are enhanced.

Methodology

As indicated in the project Fiche, ensuring enhanced professional capacities of the competent authorities in the implementation of new legal requirements is crucial. Efficient and effective implementation of the new legal framework is possible only with strong administrative and substantial capacity in all levels and with the support of relevant stakeholders.

A stakeholder analysis and a combined assessment of training and stakeholder consultation needs will be carried out in the beginning of the project covering all the components. Coordination of trainings in order to target trainings efficiently and to avoid overlapping or duplication of trainings – also with other relevant projects – is important. Trainings have to be carefully scheduled, because at individual level the time allocation for participating in the trainings is in many cases the limiting factor. The trainings and stakeholder consultations will be planned based on the results of these analyses and to the extent possible, they will be carried out back-to-back with each other in order to minimize the costs and time consumed but also to utilize the synergies gained by linking the stakeholder meetings and trainings. The different trainings and meetings will provide also a good forum for establishing new dialogical connections between the key beneficiaries and stakeholders within Armenia. Workshops and other participatory-oriented sessions will be prioritised. In case physical presence in trainings organised in MS or BC is partly or totally non-viable, possibilities to organise webinars and tele-workshops will be assessed and trainings planned accordingly.

In order to facilitate the sustainability of the project results, the persons who could train other specialists and officials in the country in the future, should be prioritised when participants for the trainings are selected. Both the selection of participants and the planning of the contents and forms of the trainings will be carried out in close consultation with the beneficiary.

Deliverable: Training plan, including a proposition on the selection process for the trainings; trainings/workshops/seminars; training materials.

COMPONENT 3 - Raised awareness of the competent authorities at all levels and that of civil society on the scope and impact of legal approximation in the field of biodiversity

It is important that major stakeholders and opinion makers will understand the need for implementation of the Directives as part of Armenian approximation process. Therefore, as part of the Component 3 we plan to identify together with the Armenian MoE major stakeholders (state authorities, municipalities, NGOs, farmers, foresters, hunters, etc.) and specific personnel within these groups, as well as key opinion makers, including Members of Parliament (MPs) and journalists.

A total of at least 11 seminars or workshops will be organised for minimum of 30 participants at each of them in the capital and all 10 Armenian provinces, project website will be created, Natura 2000 toolkit will be developed and 4 study tours to the Czech Republic and Finland will be organised for major stakeholder groups, experts from Armenian MoE, journalists and MPs in order to provide clear understanding of needs for changes in Armenian legislation and changes in governance structure of Armenian institutions, and to build liaisons with counterparts in the Czech Republic and Finland.

One important aspect in the development of a new, effective institutional set up for effective implementation of the new legislative framework on biodiversity, is defining the data flows between the different institutions and other stakeholders in the field of biodiversity, i.e. from the root-level workers to the upper administrative levels, and from regions to central level. The MS partners could support the beneficiary country in assessing the current data flows and in presenting and proposing possible future improvements in these flows.

Deliverables: Key stakeholders identified, project web site created, 11 seminars and workshops organised, Natura 2000 toolkit developed, 4 study tours to the Czech Republic, Slovakia, and Finland organised, workshop in Armenian Parliament with 2-3 MPs from the Czech Republic, articles about the project published and press releases launched.

5. Proposed methodology

Coordination and Cooperation

For the practical organization and coordination of project activities, it is proposed to establish working groups within the project components. These groups will meet regularly to review progress, schedule activities and address any issues or constraints that may occur. The membership of the working groups will be proposed in consultation with Armenian MoE and in cooperation with other partners and stakeholders involved. In order to avoid carrying out any over-lapping work under the different components, the Component Leaders will form a coordination group which identifies synergies and joint tasks between the components and measures to divide the work in a feasible and effective way. They will also assess the need to have possible separate inter-componental working groups and/or meetings for some particular tasks.

In order to achieve all mandatory results and implement the project in a sustainable manner, it is necessary to build trust and good working relationship with the Armenian MoE, Members of Parliament and key opinion makers. Person to person relationship is very important in order to sustain the results accomplished at the end of the project and continue in implementation of the results into life. Although the project will develop drafts of needed new legislation, propose institutional changes in the biodiversity and nature conservation authorities, its further implementation will require intensive cooperation and dedication of experts at the Armenian MoE. We plan to be open for further cooperation with Armenia. Our plan is to develop and sign Memorandum of Cooperation in Biodiversity and Nature Conservation between Armenia and the Czech Republic, and between Armenia and Finland. This memorandum shall be signed by the end of the Twinning project and shall set up goals for further cooperation.

Cooperation approach

We are committed to conduct the project with emphasis on flexibility and knowledge transfer. We do not enter the project to impose or "teach" EU rules to the beneficiary. Instead, in line with our own history of legal and institutional transformation from a post-communist country to an EU member state, we intend to assist the Beneficiary with improving environmental protection in a way that is tailored to their specific conditions, needs and requests.

On-hands approach

We believe that first-hand experience is irreplaceable when considering changes and developing new approaches. Thus a considerable section of the budget is devoted to study tours and visits, and workshops for key personnel and key stakeholders of the Beneficiary.

Coaction with other ongoing projects and continuity with past project results

We are aware that any new project that is being implemented in the beneficiary country must be consistent with ongoing projects as well as any results achieved in the past projects. This is to avoid any overlapping of agenda and thus misuse of resources and bad cooperation practices in general. As part of the component 1 action plan, member state institutions will research all past and present projects falling within the scope of this proposal, establish communication and cooperation where suitable and build up on their findings where possible.

6. Proposed activities per component

COMPONENT 1

Phase 1 – Preparation

1.1 Compiling all Armenian legislation pertaining to biodiversity, information about the environmental institutional framework of Armenia as well as information regarding NGOs and other groups participating in the legislative process or its implementation.

1.2 Gathering information about the state of protection of land and species, the state of monitoring and management practices (this is to be achieved in part through discussions with the environmental protection experts of the beneficiary country), as well as other ongoing projects regarding environmental protection within the beneficiary country.

1.3 Identifying key areas with room for development and improvement.

Phase 2 – Analysis

2.1 Preparing legal analysis of Armenian legislative framework vis-à-vis the Directives. The analysis will result in a Table of Concordance allowing for a comparison of EU and national legislation as well as evaluation of conformity level between the legal systems. Pursuant to discussion with legal experts of the beneficiary country, the analysis should also contain an evaluation of particular provisions that may be formally conforming to the Directives, but are accompanied by issues in effectiveness, enforcement or other. Depending on the evaluation, such provisions may also be subject to amendment.

2.2 Preparing expert analysis of monitoring and management practices of the beneficiary country with regards to management and monitoring practices accepted within the EU and EU guidelines such as “Managing Natura 2000 sites – The provisions of Article 6 of the ‘Habitats’ Directive 92/43/EEC” (2018) and “Establishing conservation measures for Natura 2000 Sites” (2014). Examples of monitoring practices, as there is no centralized approach, could be derived from overview of particular national approaches compiled by academic surveys (e.g. <https://doi.org/10.3897/natureconservation.29.27273>).

2.3 Preparing expert analysis of the system and scope of protection of habitats and species with regards to the system of protection required by the Directives.

Phase 3 – Legal schedule

3.1 Creating a plan of legislative changes. The plan should identify which acts and individual provisions should be amended (both primary and secondary legislation) and what new legislation should be put forward for the purposes of approximation with the Directives.

3.2 The plan will contain an appropriate time frame of actions determining the sequence of legislative action (which amendments or legislation will come first, which second etc.) and transition periods.

3.3 The plan will identify actions that must precede individual amendments or new legislation (e.g. revising/designating a network of protected sites and species, necessary expert consultation procedures, consultations with potentially affected stakeholders).

3.4 The plan will designate competent authorities for implementation of legislation and/or enforcement of legislation and propose any necessary institutional changes.

Phase 4 – Implementation

4.1 Preparing individual drafts of amended/new legislation in accordance with the plan of legislative changes as well as corresponding regulatory impact assessment.

4.2 Developing guidelines for selection of SACs and SPAs to be protected by the amended/new legislation.

4.3 Facilitating discussion with relevant stakeholders (affected public institutions, farmers, landowners, hunters, fishermen, etc.) and the public. Ensuring revision of the drafts in accordance with the discussion results.

4.4 Submitting drafts to relevant authorities for adoption.

COMPONENT 2

Phase 1 – Analysis:

Sub-component 2.1. Institutional analysis

1.1 Carrying out a functional analysis of the current institutional framework, including stakeholder analysis together with other components. Carrying out the analysis will require meetings with key beneficiaries and inter-componental work.

1.2 Assessment of the possibilities to utilize citizen-science (i.e. participatory monitoring carried out in whole or in part by volunteer non-professionals) in effective implementation of the new legislative framework on biodiversity

1.3 Organising a stakeholder consultation workshop(s) for identifying possible gaps and overlaps in the institutional set-up and practises, for gathering ideas for further development of efficient structures and practises and realistic scheduling of the development work.

1.4 Analyzing relevant intra-ministerial restructuring needs and plans.

Sub-component 2.2. Capacity building analysis

1.5 Carrying out an inventory of competences, skills, and training needs among the proposed beneficiaries utilising the identification of key personnel carried out under Component 3.

Phase 2 – Preparation:

Sub-component 2.1. Institutional set-up

2.1 Producing the first draft of the assessment report with recommended changes to enable effective implementation of the new legislation and suggested organogram, outlining mandates of competent authorities.

2.2 Carrying an intra-ministerial consultation of the new organogram.

2.3 Finalising the assessment report with recommended organisational changes to enable effective implementation of the new legislation and suggested organogram outlining mandates of competent authorities.

Sub-component 2.2. Capacity building

2.4 Preparing a coordinated and targeted training plan (training workshops, courses, exchange visits and internships in CZ and FI) with defined selection process for the capacity building activities.

2.5 Selecting participants for workshops, courses and exchange visits and internships.

2.6 Developing training materials for all capacity-building activities.

Phase 3 – Implementation

3.1 Organising capacity building training and workshops in accordance with the training plan and focused on the competencies identified during the competence inventory. The training could cover e.g. the following aspects: Directive-specific training; monitoring of species and nature types according to the Directives; monitoring as the basis of reporting; utilisation of information systems in the monitoring; development of modern information systems for the management of biodiversity data; utilisation of red lists in setting the targets for nature protection and in the development of legislation.

COMPONENT 3

Phase 1 – Initial

1.1 Identification of key personnel of the state competent authorities, who would be indispensable for successful execution of the project.

1.2 Identification of major opinions on the legislative changes and major concerns.

1.3 Analysis of current communication strategy, procedures and tools of the Beneficiary and relevant Ministry agencies. Assessment of the best strategy to harness existing structures and procedures for the achievement of project goals.

1.4 Analysis of PR/information campaign needs aimed at other governmental/non-governmental stakeholders outside the MoE and a proposal of the form of outreach (publications, workshops, presentations).

1.5 Identification of key stakeholders on both central and regional level (NGOs, regional administrations and municipalities, universities, forest owners association, farmers, hunters) including identification of major opinions on the legislative changes and major concerns. Key stakeholders are important for identification of their concerns and opinions to avoid major conflicts. Knowing the key stakeholders will also allow us to bring them into the national debate on project goals. In case the personal visit due to COVID-19 situation will not be possible, an on-line survey will be organised among key stakeholders.

Phase 2 – Development of a communication strategy on legislative changes in close cooperation with the MoE, RTA and other experts. The communication strategy will include:

2.1 Development of a Natura 2000 toolkit that will explain the Directives, their purpose and need, proposed legislative changes and reasons for their implementation, necessary steps and changes in institutional governance on nature and biodiversity conservation, needed changes in habitat classification and future role of various stakeholders as well explanation how the new legislation will impact their activities and business.

2.2 Organizing workshops and seminars in all 10 provinces of Armenia for various stakeholder groups and state authorities on the changes upcoming because of approximation, the expected changes of law will be presented and discussed.

2.3 Development of the project web site as the main online communication tool explaining the goals of the project; it will provide all quarterly reports and other supportive materials, and will provide Natura 2000 toolkit for free download, frequently asked questions related to legislation and institutional changes, contact to RTA and his assistant.

2.4 Preparation of press releases and articles for media relevant for various stakeholder groups that will also help to inform Armenian partners on the importance and the impact of the approximation as a tool for furthering the EU integration process.

Phase 3 – Building foundation for the future

3.1 Based on development in Component 1 and 2, work on the Natura 2000 toolkit will start.

3.2 Visit of 5 experts from Armenian MoE to the Czech Republic, meeting their counterparts and the Czech MoE, Nature Conservation Agency of the Czech Republic, Natura 2000 sites visits. It is important that key MoE experts understand how Natura 2000 legislation functions in practice and a good working relationship is established.

3.3 Study tour for 3 Armenian journalists to the Czech Republic and Finland focused on Natura 2000 management.

3.4 Visit of 2-3 Members of Parliament (MPs) of the Czech Republic to Armenia – meeting their counterparts, workshop at the Armenian Parliament for MPs, with the aim to provide first-hand experience with Natura 2000 implementation to Armenian MPs.

Phase 4 – Implementation:

4.1 Seminars and workshops organised in all 10 provinces of Armenia – based on evaluation in Phase 1 the seminars and workshops will be organised for different stakeholder groups according to their major concerns and interests (e.g. separately for NGOs, foresters and farmers, state authorities, universities, etc.).

4.2 A field trip for 10 key opinion leaders from the main stakeholder groups and Members of Parliament to the Czech Republic (7 days, visit various Natura 2000 sites, discussions on legislation and management, meetings with Czech counterparts). If personal visits are not possible due to the COVID-19 situation, on-line video conferences will be organised – each will focus on selected key topics identified in Component 1 and 2 (such as habitat classification, impact of legislation changes to agricultural or forest management, etc.).

Phase 5 – Evaluation and Follow Up

An evaluation meeting with counterpart organizations and key stakeholders will be organised in order to discuss and agree upon the follow up activities in order to sustain the momentum created by the project. We expect to use TAIEX for further expert exchanges and consultations.

7. Comparative advantage of the proposal

The Nature Conservation Agency of the Czech Republic has first-hand experience with approximation to the EU law in the field of biodiversity and nature conservation. NCA experts played a crucial role in transposition of the Directives into the Czech law and have also practical knowledge of the implementation of the Directives as the NCA has been appointed as one of the nature protection authorities for the Natura 2000 sites. As a result, the NCA is fully capable to assess impacts of new legislation on practical implementation and guarantee creation of a realistic proposal of functional nature conservation framework based on the European standards.

Over the years of establishing the Natura 2000 network in the Czech Republic, the NCA has developed various guidelines, especially recognized as a system of effective monitoring and data management. NCA experts had also developed methods for transmission of habitat classification used in the Czech Republic before joining the EU to the European standards used in all member states. This is an important prerequisite for the implementation of the legislation.

Currently, the NCA is implementing “Integrated LIFE project for Natura 2000 in the Czech Republic (LIFE17IPE/CZ/000005) that is focused on a more efficient system of Natura 2000 sites management in the Czech Republic, based on inter alia efficient management planning (incl. monitoring and prioritization of measures) and close cooperation with land owners and land users. Diverse communication tools will be developed. Expert capacities of the Integrated LIFE project could support the implementation of the project with Armenia.

We believe that comparative advantage of the NCA lies also in its close cooperation with other countries and nature conservation agencies within Europe. Recently (October 2020) the NCA won the Natura 2000 Award in the category “crossborder cooperation” with a project implemented in the Carpathians together with other 16 partner organizations (governmental and non-governmental). The

NCA has a long-lasting close cooperation with the State Nature Conservation in Slovakia and therefore we plan to incorporate visits to Slovakia into the proposed study tours for Armenian colleagues.

The NCA has been sharing its knowledge in the Caucasus region. It has implemented several projects in Georgia on establishing protected areas and management planning. In 2017 a Memorandum of Cooperation between the Nature Conservation Agency of the Czech Republic and the Bio Resources Management Agency of Armenia was signed. Generally, the Czech Republic shares common cultural aspects with Armenia, as it was influenced by soviet regime. Several of our experts understand and speak Russian.

For this project, the NCA supplies a team of experts proficient in all the necessary aspects of the implementation of the Directives. The proposed PL, David Lacina, an ornithologist by education, started his career in nature conservation in an NGO working on the Important Bird Area programme prior to the entry of CZ into the EU. Later he was hired by the NCA to work on management plans for these areas when most of the IBAs were designated as SPAs of the Natura 2000 network. His further work includes several successful nation-wide projects on Natura 2000 site designation, management planning and monitoring. Today he manages a team of 30+ experts working on site designation, management planning, stakeholder communication, the development of threatened species protection tools. He is involved in setting up effective financial tool and assisted in several rounds of legislative changes of the CZ nature protection law and secondary legislation in the field of nature protection and stakeholder compensation. David is fluent in English and understands Russian.

The proposed RTA, Jindřich Chlapek, is one of the founding members of the expert group that developed and implemented guidelines for collecting and processing scientific data and proposing Natura 2000 sites in CZ and has profound first-hand experience in building of the Natura 2000 network since its very beginning. His exceptional communication skills have been well tested in interviews for media and in numerous meetings and negotiations with stakeholders defending proposals of particular sites. His international work includes several projects related to solving management planning tasks in protected landscapes in Georgia. In Moldova he performed a study focused on evaluation of the weaknesses and needs in the field of nature conservation. In 2014 he acted as a short term expert in the Twinning project "Strengthening Management of Protected Areas in Georgia". In 2019-2020 Jindřich carried out a detailed field habitat mapping and took part in impact assessment of a planned hydropower plant in Turkey. He speaks fluent English and actively uses Russian both speaking and writing which can be an advantage in building informal contacts and relations in Armenia.

SYKE participates actively in various EU working groups on nature protection. Through that and through the numerous national tasks related to the implementation of the Directives, the proposed Finnish partner has gained an exceptionally high level of understanding of the implementation of nature directives.

Finland (SYKE) has received positive feedback from the EC in particular thanks to Finland's proactive approach in the implementation of the Directives (piloting in the implementation of the Directives, pioneering in processes where new methods have been sought and developed). This ability to find new practises and means could help the beneficiary country in skipping some of the tedious more traditional steps in developing nature conservation. More information on SYKE's added value in this project can be found in chapter 9.

8. Risk analysis

Risk analysis is provided as **Annex 1. – Risk analysis.**

9. Junior MS added value

In addition to SYKE's profound role in the current nature protection scheme in Finland (presented in chapter 3), SYKE can bring into the project its wide experience in the EU accession process. Being the central working body for the MoE, SYKE had a key role in the adaptation of the EU's environmental *acquis communautaire* when Finland prepared for joining the EU in 1995, and many of SYKE's experts contributed to the accession process. SYKE coordinated preparatory actions for establishing the Natura 2000 network in Finland including e.g. the preparation of reference lists for habitat types and species (including bird species – bird reference list – in the Annex I of the Birds Directive and regularly

occurring migratory bird species), definition of national criteria for the selection of Natura 2000 sites (pSCI and SPA; preparation of SPA sites contained also selection of Important Bird Areas, IBA), and guidance for gathering field data and evaluation of the representativeness and sufficiency of proposed sites.

Further, SYKE brings added value through its prior experience in building capacity in the implementation of the Directives, establishment of Natura 2000 network and management of Natura 2000 sites in EU accession countries. In North Macedonia SYKE was the leading MS Partner in the twinning project "Strengthening the capacities for effective implementation of the acquis in the field of nature protection" (2017-2019) which had many similar aspects with the biodiversity twinning project in Armenia. In addition, SYKE has participated in several other twinning projects in North Macedonia, Hungary, Estonia and Latvia and twinning-like institutional cooperation projects in other post-socialist countries, e.g. in Georgia, Kyrgyzstan and Tajikistan.

For this project, SYKE presents a group of experts with extensive experience in different aspects of nature conservation. For the position of the MS Junior Project Leader, SYKE proposes Dr. Petri Ahlroth (PhD in Ecology and Environmental Management), who has extensive management experience combined with exceptionally wide nature conservation expertise. As the Director of a large research and expert centre of SYKE, the Biodiversity Centre, Dr. Ahlroth is a high-ranking senior official of the Finnish environmental administration. Dr. Ahlroth has the main responsibility for the strategic planning and development of SYKE's national and international work on conservation of biodiversity, including negotiating the yearly service agreements between MoE and SYKE. The agreement negotiations cover strategic planning, including prioritization of work, and implementation planning of the nature conservation work in national and international context. Dr. Ahlroth provides expert advice to MoE concerning international agreements and conventions on species and habitats, in particular IPBES. Dr. Ahlroth has profound expertise in the implementation of the Directives. He coordinated in 2006-2007 the reporting required by the Directives, and also in his current position he follows the reporting closely. Recently, Dr. Ahlroth has provided his wide nature directive expertise in the Nature Protection twinning project in North Macedonia and in the EuropeAid project supporting the establishment of the Natura 2000 network in Montenegro. Dr. Ahlroth has over 30 years of experience in the field of entomology covering several orders of insects.

10. Component leaders

František Pelc as a Component 1 Leader has the ideal set of skills and competences for this particular task. His 34 years of experience in the field of nature conservation include leading a regional branch of the NCA, working as the Deputy Minister and Head of the Section for Protection of Nature and the Landscape of the Czech Ministry of the Environment during the years following the accession of the Czech Republic to the EU. He also served as a member of the Chamber of Deputies of the Czech Parliament, acting as the Vice-Chairman of the Committee for Public Administration, Regional Development and the Environment at the crucial moment when the Czech Republic joined the EU and amended its nature protection law in order to fully transpose the Directives. Since 2010, he has been the director of the NCA, leading it through a period of intensive capacity building and incorporating of new tasks arising from the implementation of the Directives. He has participated in various developmental aid/nature conservation projects in Zambia, Ethiopia, Georgia, and Armenia. František is fluent in English and has a good understanding of Russian.

Kimmo Syrjänen as the Component 2 Leader has prior experience in building capacity in the implementation of the Directives and management of Natura 2000 sites. In North Macedonia SYKE was the leading MS Partner in the twinning project "Strengthening the capacities for effective implementation of the acquis in the field of nature protection" (2017-2019) where Kimmo had main responsibility of Annex I Habitat types and species of Annexes II and IV, mainly vascular plants and bryophytes, but also on some animal groups. Kimmo works as a group manager in SYKE's Biodiversity Centre and has gained vast experience in species protection and development of protected area network including Natura 2000 over 20 years period. Kimmo has long experience also in the management of biodiversity projects and has participated in reporting monitoring results of the Directives for the European Commission. Kimmo has coordinated monitoring of the Finnish voluntary forest conservation programme METSO in SYKE over 10 years. The programme work is done together in a network of several stakeholders and under the supervision of two ministries and it includes a lot of training and

communication. SYKE has high quality expertise on GIS databases of species and habitats and wide knowledge on Bird Directive species that is available in Component 2 and through the project. Kimmo has good social and organizational skills. He speaks and writes fluent English.

Tomáš Růžička as a Component 3 Leader has the best experience for the Component 3 with 25 year experience working for the civil society as a leader of the environmental foundation operating in 5 countries of Central and Eastern Europe. Tomas had organised and facilitated plenty of meetings with NGOs and other stakeholders on various environmental issues, facilitated workshops on heritage interpretation and national roundtable on biodiversity strategy, conferences on nature conservation and Natura 2000 in the Czech Republic. Tomas also organised a field trip to Great Britain before accession to the EU for municipalities and NGOs focused on Natura 2000 implementation and site management. Within the Nature Conservation Agency of the Czech Republic he is a director of the Department of External Relations, responsible for PR and international cooperation. Tomas has highly developed communication and facilitation skills, is very empathic and has very good organizational skills. Speaks fluent English and is also able to communicate in Russian.

11. Other short-term experts

An overview of short-term experts is provided as **Annex 2. List of short-term experts.**

12. Indicative Budget

The maximum total budget available for this Twinning project is € 1,000,000. (IPA Community Contribution). The detailed budget of the Twinning project will be elaborated in close cooperation with the beneficiaries during the phase of preparation of Twinning Contract. The budget available is estimated to be sufficient to implement activities and achieve the results during the project execution. The proposed break down of the budget is as follows:

I. BUDGET HEADING: RTA and related cost	19%
II. BUDGET HEADING: Horizontal activities related Costs	19%
III. BUDGET HEADING: Components Mandatory Results	54%

The large amount in the BUDGET HEADING III. is due to the budget for study tours, internship and communication activities. A provision for changes up to 2.5% and indirect costs 6% of the overall budget is included in the budget.

The Nature Conservation Agency of the Czech Republic will manage the financial control and is fully aware of the obligations for managing funds provided by the European Commission and the necessity for regular external audits on behalf of the EC.

13. Communication and visibility plans

Communication

Two major events will be organised with a minimum of 40 participants to be held in order to inform all relevant stakeholders, media and broader public about the project, its purpose, objectives and results expected as well as the impact on the system of nature conservation in Armenia.

1. Kick-off event will launch the beginning of the project and will be planned to be held as soon as the **1st Steering Committee** will validate the rolling work plan and, of course, ideally within the first three months of the implementation period, also on the basis of the arrival of the RTA.
2. Final conference will be organised at the end of the project. Results of the project will be presented there and possible Memorandum of Cooperation with the Czech Republic and Finland will be signed.

Visibility

Project visibility is vital for the successful implementation of the planned activities. The Twinning team will propose ideas and initiatives to promote high visibility to civil servants, operators, and public and in general to all the relevant stakeholders in the country during the **inception phase.**

The **Twinning team** intends to draft, in cooperation with the beneficiary (Armenian MoE), a project **Communication and Visibility Plan** (according to Annex C19 to the Twinning Manual) including:

- a **Project toolkit** concerning overall purpose, objectives, activities and results;
- a presentation of the project activities to be regularly updated and available to all relevant stakeholders (on a separate website);
- press releases and media announcements in order to inform about relevant achievement of the project results;
- an array of communication tools (social media) and materials (guidelines, articles in specialized magazines) as above specified in the description of the awareness raising campaign.

All the materials delivered within the Communication and Visibility Plan or organised events will be fully in compliance with the 'Communication and Visibility Manual for EU External Actions'.

14. Sustainability

NCA CR and SYKE intend to maximize the sustainability of the project with the following practices:

- Ensuring transfer of know-how regarding capacity building and implementation of EU legislation that may be applied to other legislative fields of the Beneficiary as well.
- Ensuring that all proposed changes are in compliance with EU legislation, recommendations and best practices.
- All project related documentation will be made available to the Beneficiary for future use after the project is concluded;
- Discussions regarding proposed legislative changes will be led with the widest possible pool of relevant stakeholders in order to increase understanding of the possible changes as well as to spread awareness.
- All proposed changes (structural or legislative) must result from a dialogue with the beneficiary counterparts. Imposition of changes from the member states alone would hinder any sustainability efforts.
- Thanks to the project, an institutional capacity will be built in Armenia that is expected to sustain and function onwards.
- NCA CR and SYKE intend to keep in touch and participate in follow-up activities as agreed with the beneficiary, using TAIEX and other tools.

The project team (at least the component leaders, RTA, PL and Junior Partner PL) will be involved in follow-up activities. Participation of the experts will be part of an annual plan and plan of international travel and secured in the budget of participating institutions. We plan to organize several video conferences on selected issues related to nature conservation and follow-up visits of 3-5 experts annually covered from the national budgets of member states. We will also seek for possible funding for nature conservation projects such as development of management plans for selected protected areas, implementation of a species monitoring database, etc.

15. Crosscutting issues (equal opportunity, environment, climate etc...)

NCA CR follows its internal "directive for tendering", which has to fulfil environmental requirements when tendering and purchasing supplies. This requirement complies with order No 29/2010 of the Ministry of the Environment. NCA CR also follows the internal directive "Operating Environmental-friendly office". The aim is to operate the offices in a more environmental-friendly way. Preference of recycled paper, environmentally friendly office supplies and cleaning agents, waste recycling and preference of goods in eco-friendly packaging are examples of the required procedures. The same procedures will be followed when implementing this project. These are in compliance with the **Green Public Procurement (GPP)** methodology and will support its goals.

NCA CR, as a governmental organisation, follows non-discriminatory criteria for its staff activities. We will ensure that the project activities will promote equal opportunities and non-discrimination and will include vulnerable groups as minorities, women or the elderly.

The project will have a positive impact on the sustainability of the agricultural and forestry sector, and will support traditional agricultural management patterns. Increased ecosystem protection will lead towards nature-friendly practices improving climate-change resilience and increase water retention. In compliance with the Directives, the impact of plans and project on ecosystems will be assessed.

The improved standards will provide benefit for all citizens, women, adolescents, elderly, minorities and all vulnerable groups.

The Twinning team will put attention to ensure equal gender participation to the project activities (training, workshops, seminars, conferences, study visits, etc.).

16. Implementation start

In case of restoration of the (relatively) standard Armenia-Azerbaijan relations and stabilization of the Covid-19 situation, the proposed RTA is able to move to Armenia during January 2021 and fully start the assignment at the turn of January and February 2021.

In case of ongoing travelling obstacles and strong Armenia-Azerbaijan tension, the start of the project will need to be postponed and activities will be launched as soon as the conditions allow. It is possible to implement some preparatory activities remotely using different on-line communication tools but full project implementation without the personal presence of the RTA and other experts is hardly possible. In such a case a serious debate on changes and modifications of the project must start among the beneficiary, member states involved and the EU.

17. Initiation phase

During the Initiation (Inception) Phase that we expect to last from 3 to 5 months based on the situation related to COVID pandemic situation we plan the following:

- January/February: to map the situation, establish contacts with partners, present the project, prepare the first steps and visits of the PL, CLs
- March/April: to organise a study visit of PL, component leaders and junior partner to Armenia. Purpose of the visit will be to set up the project team together with the Beneficiary and to clarify expectations of the Beneficiary and to develop a work plan for the following 6 months based on the current conditions in Armenia (if the situation will not allow international travel, a video conference will be organised)
- to identify key stakeholders and opinion makers and to create working groups for all three Components of the project
- to arrange the kick off meeting that should take place at the end of the Initial Phase

ANNEXES TO PROPOSAL

1. Risk analysis
2. List of short-term experts
3. Proposed implementation schedule (based on indicative schedule in the Twinning fiche)
4. CVs of MS PL(s), RTA and Component leaders in Europass format.
5. Declaration of availability of the proposed MS RTA.
6. Mandate of the Junior MS.
7. Indicative budget proposal

Annex 1 - Risk analysis

Risk	Likelihood of occurring	Impact	Corrective measures/Mitigation	Assumptions
Travel restriction due to COVID-19	High	Medium – may delay implementation of the project	Prioritization of preparatory activities that can be implemented remotely using different on-line communication tools	Finding common effective online tools
Escalation of the Armenia-Azerbaijan conflict	Medium to High	High -- would shift the priorities of the AM government and individual institutions	Postponement of the start and implementation of the project	The renewed focus on nature conservation when the conflict is resolved
Lack of interest of the stakeholders	Low	Medium – may hinder preparation of widely acceptable legislative acts	Stakeholder analysis will be prepared and interests of the stakeholders identified, Communication strategy will be developed and meeting held	Tight cooperation with the beneficiary that is aware of local actors and might have already established contacts
Lack of interest of the government institutions and parliament members in implementation of the proposed law and new institutional framework	Medium	High – may hinder approval of the proposed legislation and changes in institutions	Involvement of the government institution in consultations, motivations by study visits to the Czech republic/Finland	Identification of key interested representatives that will transfer the gained knowledge into their organisation
Lack of active participation of the key players (incl. national counterparts) due to oversaturation with international projects	Low	Low – may delay implementation of the project	Analysis of related projects until then will be conducted and the project will build upon the selected ones	Availability of the documents and final reports
Political and institutional changes	Low	Medium – may delay implementation of the project	Communication tool will be developed that are flexible for various actors	Environmental institutions will support this process and all relevant stakeholder involved
Lack of political will to implement new tools for environmental protection and new institutional framework	Medium	High – may hinder approval of the proposed legislation and changes in institutions	Analysis of current legislative tools and involved institutions and effort to build upon already established tools and systems	Understanding of current nature protection tools and their strength and enforceability
Key beneficiary staff changes	Low	Low/medium – may complicate the course of the project and limit sustainability of deliverables	Clearly set up, agreed and formally confirmed the project goals; permanent active and flexible communication, responsible selection of staff to be trained and invited for study tours	Thorough presentation of the project goals and awareness raising on different levels of the Beneficiary structure

Annex 2. List of short-term experts

No.	Name	Institution	Education	Years of experience	Specialist knowledge (fields of expertise)	Languages	Communication and computer skills
1	Tereza Kušnířová	NCA CR, Department of Special Nature Conservation	University of South Bohemia in České Budějovice, Faculty of Science	6,5	Implementation of the Directives in CZ,	English (C1)	MS Office, ArcMap, ArcGIS Online, Lotus Notes, Communication with various administrative bodies and stakeholders
2	Eva Knižátková	NCA CR, Department of Special Nature Conservation (Head of Unit)	Masaryk University in Brno, Faculty of Science	11	Implementation of the Directives in CZ, management planning, site designation, member of the project team operating in Georgia	English (C2), German (B1)	MS Office, ArcGIS, leading small teams (10 pers.), communication with various administrative bodies and stakeholders
3	Karel Chobot	NCA CR, Department of Biodiversity Monitoring (Head)	Charles University Prague, Faculty of Science, Faculty of Social Sciences	17	Implementation of the Directives in CZ, biodiversity data gathering and management	English, Slovak (C2), German (B2), French (A2), Bulgarian (A1)	MS Office, GIS, leading teams, communication with public, various administrative bodies and stakeholders
4	Gabriela Kubátová	NCA CR, International Projects Division	Czech Life University Prague	4	Project management, communication and raising awareness, financial management	English, Italian (C1) Indonesian, German (A2)	MS Office, Arcgis, Lotus Notes. Communication with various parties on different level (from owners of plots, stakeholders, journalists to Ministry of Environment)
5	Markéta Curatolo Jůnová	NCA CR, International Projects Division - Head	Charles University Prague, Social and Cultural Ecology	14	Project management, communication and raising awareness, development aid projects, financial management	English (C1), Italian (C2), French (B1)	MS Office, Lotus Notes. Communication with stakeholders and state and international organisations.

6	Paula Filipová	NCA CR, legal counsel in the public administration department	Charles University Prague, Law	3	Legal research and counsel focusing on environmental and administrative law-related matters	English (C2) Swedish (A2)	MS Office, Lotus Notes, Czech legal software (Beck, Aspi), understanding of EUR-Lex and CJEU databases. Communication with stakeholders and state organizations.
7	Anna Kuhmonen	Finnish Environment Institute SYKE, Biodiversity Center (Project Manager)	Eastern Finland University, Environmental Sciences	13 years	-establishment of nature protection areas and protected area networks, - raising awareness activities, stakeholder activities, participatory methods, -transboundary cooperation -working and living in Georgia and Russia, using Russian language in work	English (C1), Russian (B1), Swedish (B2), German (A1)	MS Office, ArcGIS (basics), www page software, social media Communication skills with various administrative bodies, scientific institutes, NGOs and general public using participatory and other methods.
8	Markku Mikkola-Roos	Senior researcher, Natural Environment Centre, Species and Habitat Types Unit, SYKE	Master of Science (Animal ecology, ornithology)	23 years	- protection and monitoring of endangered bird species and Birds Directive species, -bird populations census methods -management and ecological restoration of wetlands	Finnish (mother tongue), English, Swedish	Competent with most Microsoft Office programmes. good coordination and team work skills
9	Pekka Rusanen	Researcher, Natural Environment Centre, Species and Habitat Types Unit of SYKE	Certificate of matriculation; Certificate in bird ringing	23 years at SYKE	-monitoring of breeding and migrating bird populations of wetlands - national reporting of Article 12 of the Birds Directive and updating Natura 2000 network database of bird populations - planning of Natura 2000 network -developing practices of wetland bird monitoring techniques	Finnish (mother tongue), English, Swedish	Competent with most Microsoft Office programmes, good communication skills.

10	Terhi Rytteri	Senior Researcher, Natural Environment Centre, Species and Habitat Types Unit, SYKE	Master of Science (systematics and ecology of botany, morphology and ecology of zoology, env. biology, horticultural science)	29 years at SYKE	- IUCN threat assessment methods of species; -monitoring and management of threatened plants -flora of Finland and adjacent areas;	Finnish (mother tongue), English, Swedish	Qualified user of Microsoft Office™ tools (Excel, Word, PowerPoint) and Adobe Photoshop Elements Good team work and coordination skills. Many years of experience working in several expert groups, as a member, secretary or chair
11	Kati Pritsi	Project Manager, International Affairs Unit, SYKE SYKE's Twinning Contact Person	Master of Science (Translation studies, Environmental Policy)	20 years	-project management and coordination; twinning project administration -tender and proposal preparation and coordination -transboundary cooperation	Finnish (mother tongue), English (C1) Russian (B1) Swedish (B2)	Competent user of Microsoft Office™ tools (Excel, Word, PowerPoint) Long-term communication and coordination experience with wide variety of national and international companies, organisations and authorities.

Twinning Contract 2020/421-422
General Conditions
(Annex A2)

ANNEX II
**General conditions applicable to European Union-financed grant
contracts for external actions**

CONTENTS

Explanations of the terms used throughout these general conditions may be found in the 'Glossary of terms', Annex A Ia to the practical guide.

In case of operating grants, the term 'action' should be understood as 'work programme'.

The term 'coordinator' refers to the beneficiary identified as the coordinator in the special conditions.

The term 'beneficiary(ies)' refers collectively to all beneficiaries, including the coordinator, of the action. When there is only one beneficiary of the action, the terms beneficiary(ies) and coordinator should both be understood as referring to the only beneficiary of the action.

The term 'party(ies) to this contract' refers to the party signatory of this contract (i.e. the beneficiary(ies) and the contracting authority).

All references to 'days' in this contract are to calendar days, unless otherwise specified.

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GENERAL AND ADMINISTRATIVE PROVISIONS

ARTICLE 1 - GENERAL PROVISIONS

General principles

- 1.1. The beneficiary(ies) and the contracting authority are the only parties to this contract. Where the European Commission is not the contracting authority, it is not party to this contract, which confers on the European Commission only the rights and obligations explicitly mentioned in this contract.
- 1.2. This contract and the payments attached to it may not be assigned to a third party in any manner whatsoever without the prior written consent of the contracting authority.

Processing of personal data by the Commission

- 1.3. Any personal data included in the grant contract must be processed by the Commission in accordance with Regulation (EU) No 2018/1725.

Such data must be processed by the data controller identified in the special conditions solely for implementing, managing and monitoring the grant contract or to protect the financial interests of the EU, including checks, audits and investigations in accordance with Article 16 of these general conditions.

The beneficiaries have the right to access, rectify or erase their own personal data and the right to restrict the processing of their personal data or, where applicable, the right to data portability or the right to object to data processing in accordance with Regulation (EU) No 2018/1725. For this purpose, they must send any queries about the processing of their personal data to the data controller identified in the special conditions.

The beneficiaries may have recourse at any time to the European Data Protection Supervisor.

Processing of personal data by the beneficiaries

- 1.4. The beneficiaries must process personal data under the Agreement in compliance with applicable EU and national law on data protection (including authorisations or notification requirements).

The beneficiaries may grant their personnel access only to data that is strictly necessary for implementing, managing and monitoring the grant contract. The beneficiary must ensure that the personnel authorised to process personal data has committed itself to confidentiality or is under appropriate statutory obligation of confidentiality.

The beneficiaries must adopt appropriate technical and organisational security measures having regard to the risks inherent in the processing and to the nature, scope, context and purposes of processing of the personal data concerned. This is in order to ensure, as appropriate:

- (a) the pseudonymisation and encryption of personal data;
- (b) the ability to ensure the ongoing confidentiality, integrity, availability and resilience of processing systems and services;
- (c) the ability to restore the availability and access to personal data in a timely manner in the event of a physical or technical incident;

(d) a process for regularly testing, assessing and evaluating the effectiveness of technical and organisational measures for ensuring the security of the processing;

(e) measures to protect personal data from accidental or unlawful destruction, loss, alteration, unauthorised disclosure of or access to personal data transmitted, stored or otherwise processed.

Role of the beneficiary(ies)

1.5. The beneficiary(ies) shall:

a) carry out the action jointly and severally vis-a-vis the contracting authority taking all necessary and reasonable measures to ensure that the action is carried out in accordance with the description of the action in Annex I and the terms and conditions of this contract.

To this purpose, the beneficiary(ies) shall implement the action with the requisite care, efficiency, transparency and diligence, in line with the principle of sound financial management and with the best practices in the field.

b) be responsible for complying with any obligation incumbent on them from this contract jointly or individually;

c) forward to the coordinator the data needed to draw up the reports, financial statements and other information or documents required by this contract and the annexes thereto, as well as any information needed in the event of audits, checks, monitoring or evaluations, as described in Article 16;

d) ensure that all information to be provided and requests made to the contracting authority are sent via the coordinator;

e) agree upon appropriate internal arrangements for the internal coordination and representation of the beneficiary(ies) vis-a-vis the contracting authority for any matter concerning this contract, consistent with the provisions of this contract and in compliance with the applicable legislation(s).

1.5 bis. Grant beneficiaries and contractors must ensure that there is no detection of subcontractors, natural persons, including participants to workshops and/or trainings and recipients of financial support to third parties, in the lists of EU restrictive measures.

Role of the coordinator

1.6. The coordinator shall:

a) monitor that the action is implemented in accordance with this contract and ensure coordination with all beneficiary(ies) in the implementation of the action;

b) be the intermediary for all communications between the beneficiary(ies) and the contracting authority;

c) be responsible for supplying all documents and information to the contracting authority which may be required under this contract, in particular in relation to the narrative reports and the requests for payment. Where information from the beneficiary(ies) is required, the coordinator shall be responsible for obtaining, verifying and consolidating this information before passing it on to the contracting authority.

Any information given, as well as any request made by the coordinator to the contracting authority, shall be deemed to have been given in agreement with all beneficiary(ies);

- d) inform the contracting authority of any event likely to affect or delay the implementation of the action;
- e) inform the contracting authority of any change in the legal, financial, technical, organisational or ownership situation of any of the beneficiary(ies), as well as, of any change in the name, address or legal representative of any of the beneficiary(ies);
- f) be responsible in the event of audits, checks, monitoring or evaluations, as described in Article 16 for providing all the necessary documents, including the accounts of the beneficiary(ies), copies of the most relevant supporting documents and signed copies of any contract concluded according to Article 10;
- g) have full financial responsibility for ensuring that the action is implemented in accordance with this contract;
- h) make the appropriate arrangements for providing the financial guarantee, when requested, under the provisions of Article 4.1 of the special conditions;
- i) establish the payment requests in accordance with the contract;
- j) be the sole recipient, on behalf of all of the beneficiary(ies), of the payments of the contracting authority. The coordinator shall ensure that the appropriate payments are then made to the beneficiary(ies) without unjustified delay;
- k) not delegate or subcontract any, or part of, these tasks to the beneficiary(ies) or other entities.

ARTICLE 2 - OBLIGATION TO PROVIDE FINANCIAL AND NARRATIVE REPORTS

- 2.1. The beneficiary(ies) shall provide the contracting authority with all required information on the implementation of the action. The report shall describe the implementation of the action according to the activities envisaged, difficulties encountered and measures taken to overcome problems, eventual changes introduced, as well as the degree of achievement of its results (impact, outcomes or outputs) as measured by corresponding indicators. The report shall be laid out in such a way as to allow monitoring of the objective(s), the means envisaged or employed and the budget details for the action. The level of detail in any report should match that of the description of the action and of the budget for the action. The coordinator shall collect all the necessary information and draw up consolidated interim and final reports. These reports shall:
- a) cover the action as a whole, regardless of which part of it is financed by the contracting authority;
 - b) consist of a narrative and a financial report drafted using the templates provided in Annex VI;
 - c) provide a full account of all aspects of the action's implementation for the period covered, including in case of simplified cost options the qualitative and quantitative information needed to demonstrate the fulfilment of the conditions for reimbursement established in this contract;
 - d) include the current results within an updated table based on the logical framework matrix including the results achieved by the action (impact, outcomes or outputs) as measured by their corresponding indicators; agreed baselines and targets, and relevant sources of verification;
 - e) determine if the intervention logic is still valid and propose any relevant modification including regarding the logical framework matrix;
 - f) be drafted in the currency and language of this contract;
 - g) include any update on the communication plan as provided by Article 6.2;

- h) include any relevant reports, publications, press releases and updates related to the action.
- 2.2. Additionally the final report shall:
 - a) cover any period not covered by the previous reports;
 - b) include the proofs of the transfers of ownership as referred to in Article 7.6.
- 2.3. The special conditions may set out additional reporting requirements.
- 2.4. The contracting authority may request additional information at any time. The coordinator shall provide this information within 30 days of the request, in the language of the contract.
- 2.5. Reports shall be submitted with the payment requests, according to Article 15. If the coordinator fails to provide any report or fails to provide any additional information requested by the contracting authority within the set deadline without an acceptable and written explanation of the reasons, the contracting authority may terminate this contract according to Article 12.2 (a) and (f).

ARTICLE 3 - LIABILITY

- 3.1. The contracting authority cannot under any circumstances or for any reason whatsoever be held liable for damage or injury sustained by the staff or property of the beneficiary(ies) while the action is being carried out or as a consequence of the action. The contracting authority cannot, therefore, accept any claim for compensation or increases in payment in connection with such damage or injury.
- 3.2. The beneficiary(ies) shall assume sole liability towards third parties, including liability for damage or injury of any kind sustained by them while the action is being carried out or as a consequence of the action. The beneficiary(ies) shall discharge the contracting authority of all liability arising from any claim or action brought as a result of an infringement of rules or regulations by the beneficiary(ies) or the beneficiary(ies)'s employees or individuals for whom those employees are responsible, or as a result of violation of a third party's rights. For the purpose of this Article 3 employees of the beneficiary(ies) shall be considered third parties.

ARTICLE 4 - CONFLICT OF INTERESTS AND CODE OF CONDUCT

- 4.1. The beneficiary(ies) shall take all necessary measures to prevent or end any situation that could compromise the impartial and objective performance of this contract. Such conflict of interests may arise in particular as a result of economic interest, political or national affinity, family or emotional ties, or any other relevant connection or shared interest.
- 4.2. Any conflict of interests which may arise during performance of this contract must be notified in writing to the contracting authority without delay. In the event of such conflict, the coordinator shall immediately take all necessary steps to resolve it.
- 4.3. The contracting authority reserves the right to verify that the measures taken are appropriate and may require additional measures to be taken if necessary.
- 4.4. The beneficiary(ies) shall ensure that its staff, including its management, is not placed in a situation which could give rise to conflict of interests. Without prejudice to its obligation under this contract, the beneficiary(ies) shall replace, immediately and without compensation from the contracting authority, any member of its staff in such a situation.

- 4.5. The beneficiary (ies) shall at all-time act impartially and as a faithful adviser in accordance with the code of conduct of its profession as well as with appropriate discretion. It shall refrain from making any public statements concerning the action or the services without the prior approval of the contracting authority. It shall not commit the contracting authority in any way whatsoever without its prior consent, and shall make this obligation clear to third parties.
- 4.6. Physical abuse or punishment, or threats of physical abuse, sexual abuse or exploitation, harassment and verbal abuse, as well as other forms of intimidation shall be prohibited. The beneficiary (ies) shall also inform the contracting authority of any breach of ethical standards or code of conduct as set in the present Article. In case the beneficiary (ies) is aware of any violations of the abovementioned standards it shall report in writing within 30 days to the contracting authority
- 4.7. The beneficiary(ies) and its/their staff shall respect human rights, applicable data protection rules and environmental legislation applicable in the country(ies) where the action is taking place and internationally agreed core labour standards, e.g. the ILO core labour standards, conventions on freedom of association and collective bargaining, elimination of forced and compulsory labour, elimination of discrimination in respect of employment and occupation, and the abolition of child labour.
- 4.8. The beneficiary(ies) or any related person shall not abuse of its entrusted power for private gain. The beneficiary(ies) or any of its subcontractors, agents or staff shall not receive or agree to receive from any person or offer or agree to give to any person or procure for any person, gift, gratuity, commission or consideration of any kind as an inducement or reward for performing or refraining from performing any act relating to the performance of the contract or for showing favour or disfavour to any person in relation to the contract. The beneficiary(ies) shall comply with all applicable laws and regulations and codes relating to anti-bribery and anti-corruption.
- 4.9. The payments to the beneficiary(ies) under the contract shall constitute the only income or benefit it may derive in connection with the contract, with the exception of revenue generating activities. The beneficiary(ies) and its/their staff must not exercise any activity or receive any advantage inconsistent with their obligations under the contract.
- 4.10. The execution of the contract shall not give rise to unusual commercial expenses. Unusual commercial expenses are commissions not mentioned in the contract or not stemming from a properly concluded contract referring to the contract, commissions not paid in return for any actual and legitimate service, commissions remitted to a tax haven, commissions paid to a recipient who is not clearly identified or commission paid to a company which has every appearance of being a front company. The contracting authority and the European Commission may carry out documentary or on-the-spot checks they deem necessary to find evidence in case of suspected unusual commercial expenses
- 4.11. The respect of the code of conduct set out in the present Article constitutes a contractual obligation. Failure to comply with the code of conduct is always deemed to be a breach of the contract under Article 12 of the General Conditions. In addition, failure to comply with the provision set out in the present Article can be qualified as grave professional misconduct that may lead either to suspension or termination of the contract, without prejudice to the application of administrative sanctions, including exclusion from participation in future contract award procedures.

ARTICLE 5 - CONFIDENTIALITY

- 5.1. Subject to Article 16, the contracting authority and the beneficiary(ies) undertake to preserve the confidentiality of any information, notwithstanding its form, disclosed in writing or orally in relation to the implementation of this contract and identified in writing as confidential until at least 5 years after the payment of the balance.
- 5.2. The beneficiary(ies) shall not use confidential information for any aim other than fulfilling their obligations under this contract unless otherwise agreed with the contracting authority.
- 5.3. Where the European Commission is not the contracting authority it shall still have access to all documents communicated to the contracting authority and shall maintain the same level of confidentiality.

ARTICLE 6 - VISIBILITY

- 6.1. Unless the European Commission agrees or requests otherwise, the beneficiary(ies) shall take all necessary steps to publicise the fact that the European Union has financed or co-financed the action. Such measures shall comply with the Communication and Visibility Requirements for European Union External Actions laid down and published by the European Commission, that can be found at https://ec.europa.eu/europeaid/sites/devco/files/communication-visibility-requirements-2018_en.pdf (for actions within DG DEVCO's remit) and at https://ec.europa.eu/neighbourhood-enlargement/sites/near/files/visibility_requirements_near_english.pdf (for actions within DG NEAR's remit) or with any other guidelines agreed between the European Commission and the beneficiary(ies).
- 6.2. The coordinator shall submit a communication plan for the approval of the European Commission and report on its implementation in accordance with Article 2.
- 6.3. In particular, the beneficiary(ies) shall mention the action and the European Union's financial contribution in information given to the final recipients of the action, in its internal and annual reports, and in any dealings with the media. It shall display the European Union logo wherever appropriate.
- 6.4. Any notice or publication by the beneficiary(ies) concerning the action, including those given at conferences or seminars, shall specify that the action has received European Union funding. Any publication by the beneficiary(ies), 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 < beneficiary(ies)'s name > and can under no circumstances be regarded as reflecting the position of the European Union.'
- 6.5. The beneficiary(ies) authorises the contracting authority and the European Commission (where it is not the contracting authority) to publish its name and address, nationality, the purpose of the grant, duration and location as well as the maximum amount of the grant and the rate of funding of the action's costs, as laid down in Article 3 of the special conditions. Derogation from publication of this information may be granted if it could endanger the beneficiary(ies) or harm their interests.

ARTICLE 7 - OWNERSHIP/USE OF RESULTS AND ASSETS

- 7.1. Unless otherwise stipulated in the special conditions, ownership of, and title and intellectual and industrial property rights to, the action's results, reports and other documents relating to it will be vested in the beneficiary(ies).

- 7.2. Without prejudice to Article 7.1, the beneficiary(ies) grant the contracting authority (and the European Commission where it is not this contracting authority) the right to use freely and as it sees fit, and in particular, to store, modify, translate, display, reproduce by any technical procedure, publish or communicate by any medium all documents deriving from the action whatever their form, provided it does not thereby breach existing industrial and intellectual property rights.
- 7.3. The beneficiary(ies) shall ensure that it has all rights to use any pre-existing intellectual property rights necessary to implement this contract.
- 7.4. In case natural, recognizable persons are depicted in a photograph or film, the coordinator shall, in the final report to the contracting authority, submit a statement of these persons giving their permissions for the described use of their images. The above does not refer to photographs taken or films shot in public places where random members of the public are identifiable only hypothetically and to public persons acting in their public activities.
- 7.5. Unless otherwise clearly specified in the description of the action in Annex I, the equipment, vehicles and supplies paid for by the budget for the action shall be transferred to the final beneficiaries of the action, at the latest when submitting the final report.

If there are no final beneficiaries of the action to whom the equipment, vehicles and supplies can be transferred, the beneficiary(ies) may transfer these items to:

- local authorities
- local beneficiary(ies)
- local affiliated entity(ies)
- another action funded by the European Union
- or, exceptionally, retain ownership of these items.

In such cases, the coordinator shall submit a justified written request for authorisation to the contracting authority, with an inventory listing the items concerned and a proposal concerning their use, in due time and at the latest with the submission of the final report.

In no event may the end use jeopardize the sustainability of the action or result in a profit for the beneficiary(ies).

- 7.6. Copies of the proofs of transfer of any equipment and vehicles for which the purchase cost was more than EUR 5000 per item, shall be attached to the final report. Proofs of transfer of equipment and vehicles whose purchase cost was less than EUR 5000 per item shall be kept by the beneficiary(ies) for control purposes.

ARTICLE 8 – MONITORING AND EVALUATION OF THE ACTION

- 8.1. Annex I shall describe in detail the monitoring and evaluation arrangements that the beneficiary(ies) will put in place.
- 8.2. If the European Commission carries out an interim or ex post evaluation or a monitoring exercise, the coordinator shall undertake to provide it and/or the persons authorised by it with the documents or information necessary for the evaluation or monitoring exercise.

Representatives of the European Commission shall be invited to participate in the main monitoring and in the evaluation exercises relating to the performance of the action performed by the beneficiary(ies). The European Commission shall be invited to comment the evaluation(s) terms of reference before the exercise is launched as well as the draft report(s) before they are finalised.

- 8.3. If either the beneficiary(ies) or the European Commission carries out or commissions an evaluation or monitoring exercise in the course of the action, it shall provide the other with a copy of the related report. All the evaluation and monitoring reports, including final values for each of the indicators in the logical framework, shall be submitted to the European Commission with the final narrative report (annex VI).

ARTICLE 9 — AMENDMENT OF THE CONTRACT.

- 9.1. Any amendment to this contract, including the annexes thereto, shall be set out in writing. This contract can be modified only during its execution period.
- 9.2. The amendment may not have the purpose or the effect of making changes to this contract that would call into question the grant award decision or be contrary to the equal treatment of applicants. The maximum grant referred to in Article 3.2 of the special conditions shall not be increased.
- 9.3. If an amendment is requested by the beneficiary(ies), the coordinator shall submit a duly justified request to the contracting authority thirty days before the date on which the amendment should enter into force, unless there are special circumstances duly substantiated and accepted by the contracting authority.
- 9.4. Where the amendment to the budget does not affect the expected results of the action (i.e. impact, outcomes, outputs), and the financial impact is limited to a transfer between items within the same main budget heading including cancellation or introduction of an item, or a transfer between main budget headings involving a variation of 25% or less of the amount originally entered (or as modified by addendum) in relation to each concerned main heading for eligible costs, the coordinator may amend the budget and must inform the contracting authority accordingly, in writing and at the latest in the next report. This method may not be used to amend the headings for indirect costs, for the contingency reserve, for in-kind contributions or the amounts or rates of simplified cost options defined in the contract.

Changes in Description of the Action and the Logical Framework that affect the expected results (impact, outcomes, outputs) shall be agreed in writing with the contracting authority before the modification takes place. Approved changes must be explained in the next report.

- 9.5. Changes of address, bank account or auditor may simply be notified by the coordinator. However, in duly substantiated circumstances, the contracting authority may oppose the coordinator's choice.
- 9.6. The contracting authority reserves the right to require that the auditor referred to in Article 5.2 of the special conditions be replaced if considerations which were unknown when this contract was signed cast doubt on the auditor's independence or professional standards.

ARTICLE 10 — IMPLEMENTATION

Implementation contracts

- 10.1. If the implementation of the action requires the beneficiary(ies) to procure goods, works or services, it shall respect the contract-award rules and rules of nationality and origin set out in Annex IV of this contract.
- 10.2. To the extent relevant, the beneficiary(ies) shall ensure that the conditions applicable to them under Articles 3, 4, 6 and 16 of these general conditions are also applicable to contractors awarded an implementation contract.

- 10.3. The coordinator shall provide in its report to the contracting authority a comprehensive and detailed report on the award and implementation of the contracts awarded under Article 10.1, in accordance with the reporting requirements in section 2 of Annex VI.

Subcontracting

- 10.4. Beneficiary(ies) may subcontract tasks forming part of the action. If it does so, it must ensure that, in addition to the conditions specified in Article 10.1, 10.2 and 10.3, the following conditions are also complied with:
- subcontracting does not cover core tasks of the action;
 - recourse to subcontracting is justified because of the nature of the action and what is necessary for its implementation;
 - the estimated costs of the subcontracting are clearly identifiable in the estimated budget set out in Annex III;
 - [any recourse to subcontracting, if not provided for in Annex I, is communicated by the beneficiary and approved by the Contracting Authority].

Financial support to third parties

- 10.5. In order to support the achievement of the objectives of the action, and in particular where the implementation of the action requires financial support to be given to third parties, the beneficiary(ies) may award financial support if so provided by the special conditions.
- 10.6. The maximum amount of financial support shall be limited to EUR 60 000 per each third party, except where achieving the objectives of the actions would otherwise be impossible or overly difficult.
- 10.7. The description of the action, in conformity with the relevant instructions given in this regard by the contracting authority, shall define the types of entities eligible for financial support and include a fixed list with the types of activity which may be eligible for financial support. The criteria for the selection of the third parties recipient of this financial support, including the criteria for determining its exact amount, shall also be specified.
- 10.8. The coordinator shall provide in its report to the contracting authority a comprehensive and detailed report on the award and implementation of any financial support given. These reports should provide, amongst other, information on the award procedures, on the identities of the recipient of financial support, the amount granted, the results achieved, the problems encountered and solutions found, the activities carried out as well as a timetable of the activities which still need to be carried out.
- 10.9. To the extent relevant, the beneficiary(ies) shall ensure that the conditions applicable to them under Articles 3, 4.1-4.4, 6 and 16 of these general conditions are also applicable to third parties awarded financial support.

ARTICLE 11 – EXTENSION AND SUSPENSION

Extension

- 11.1. The coordinator shall inform the contracting authority without delay of any circumstances likely to hamper or delay the implementation of the action. The coordinator may request an extension of the action's implementation period as laid down in Article 2 of the special conditions in accordance with Article 9. The request shall be accompanied by all the supporting evidence needed for its appraisal.

Suspension by the coordinator

- 11.2. The coordinator may suspend implementation of the action, or any part thereof, if exceptional circumstances, notably of force majeure, make such implementation excessively difficult or dangerous. The coordinator shall inform the contracting authority without delay, stating the nature, probable duration and foreseeable effects of the suspension.
- 11.3. The coordinator or the contracting authority may then terminate this contract in accordance with Article 12.1. If the contract is not terminated, the beneficiary(ies) shall endeavour to minimise the time of its suspension and any possible damage and shall resume implementation once circumstances allow, informing the contracting authority accordingly.

Suspension by the contracting authority

- 11.4. The contracting authority may request the beneficiary(ies) to suspend implementation of the action, or any part thereof, if exceptional circumstances, notably of force majeure, make such implementation excessively difficult or dangerous. To this purpose, the contracting authority shall inform the coordinator stating the nature and probable duration of the suspension.
- 11.5. The coordinator or the contracting authority may then terminate this contract in accordance with Article 12.1. If the contract is not terminated, the beneficiary(ies) shall endeavour to minimise the time of its suspension and any possible damage and shall resume implementation once circumstances allow and after having obtained the approval of the contracting authority.
- 11.6. The contracting authority may also suspend this contract or the participation of a beneficiary(ies) in this contract if the contracting authority has evidence that, or if, for objective and well justified reasons, the contracting authority deems necessary to verify whether presumably:
- a) the grant award procedure or the implementation of the action have been subject to breach of obligations, irregularities or fraud;
 - b) the beneficiary(ies) have breached any substantial obligation under this contract.
- 11.7. The coordinator shall provide any requested information, clarification or document within 30 days of receipt of the requests sent by the contracting authority. If, notwithstanding the information, clarification or document provided by the coordinator, the award procedure or the implementation of the grant prove to have been subject to breach of obligations, irregularities, fraud, or breach of obligations, then the contracting authority may terminate this contract according to Article 12(2) h.

Force majeure

- 11.8. The term force majeure, as used herein covers any unforeseeable events, not within the control of either party to this contract and which by the exercise of due diligence neither party is able to overcome such as acts of God, strikes, lock-outs or other industrial disturbances, acts of the public enemy, wars whether declared or not, blockades, insurrection, riots, epidemics, landslides, earthquakes, storms, lightning, floods, washouts, civil disturbances, explosion. A decision of the European Union to suspend the cooperation with the partner country is considered to be a case of force majeure when it implies suspending funding under this contract.
- 11.9. The beneficiary(ies) shall not be held in breach of its contractual obligations if it is prevented from fulfilling them by circumstances of force majeure.

Extension of the implementation period following a suspension.

- 11.10. In case of suspension according to Articles 11.2, 11.4 and 11.6, the implementation period of the action shall be extended by a period equivalent to the length of suspension, without prejudice to any amendment to the contract that may be necessary to adapt the action to the new implementing conditions. This Article 11.10 does not apply in case of an operating grant.

ARTICLE 12 — TERMINATION OF THE CONTRACT

Termination in case of force majeure

- 12.1. In the cases foreseen in Article 11.2 and 11.4, if the coordinator or the contracting authority believes that this contract can no longer be executed effectively or appropriately, it shall duly consult the other. Failing agreement on a solution, the coordinator or the contracting authority may terminate this contract by serving two months written notice, without being required to pay indemnity.

Termination by the contracting authority

- 12.2. Without prejudice to Article 12.1, in the following circumstances the contracting authority may, after having duly consulted the coordinator, terminate this contract or the participation of any beneficiary(ies) in this contract without any indemnity on its part when:
- a) a beneficiary(ies) fails, without justification, to fulfil any substantial obligation incumbent on them individually or collectively by this contract and, after being given notice by letter to comply with those obligations, still fails to do so or to furnish a satisfactory explanation within 30 days of receipt of the letter;
 - b) a beneficiary(ies) or any person that assumes unlimited liability for the debts of the beneficiary(ies) is bankrupt, subject to insolvency or winding up procedures, is having its assets administered by a liquidator or by the courts, has entered into an arrangement with creditors, has suspended business activities, or is in any analogous situation arising from a similar procedure provided for under any national law or regulations relevant to the beneficiary(ies);
 - c) a beneficiary(ies), or any related entity or person, have been found guilty of grave professional misconduct proven by any means which the contracting authority can justify;
 - d) it has been established by a final judgment or a final administrative decision or by proof in possession of the contracting authority that the beneficiary(ies) has been guilty of fraud, corruption, involvement in a criminal organisation, money laundering or terrorist financing, terrorist related offences, child labour or other forms of trafficking in human beings or circumventing fiscal, social or any other applicable legal obligations, including through the creation of an entity for this purpose;
 - e) a change to a beneficiary(ies)'s legal, financial, technical, organisational or ownership situation or the termination of the participation of a beneficiary(ies) substantially affects the implementation of this contract or calls into question the decision awarding the grant;
 - f) a beneficiary(ies) or any related person, are guilty of misrepresentation in supplying the information required in the award procedure or in the implementation of the action or fail to supply – or fail to supply within the deadlines set under this contract – any information related to the action required by the contracting authority;

- g) a beneficiary(ies) has not fulfilled obligations relating to the payment of social security contributions or the payment of taxes in accordance with the legal provisions of the country in which it is established;
- h) the contracting authority has evidence that a beneficiary(ies), or any related entity or person, has committed breach of obligations, irregularities or fraud in the award procedure or in the implementation of the action;
- i) a beneficiary(ies) is subject to an administrative penalty referred to in Article 12.8;
- j) the contracting authority has evidence that a beneficiary(ies) is subject to a conflict of interests;
- k) the European Commission has evidence that a beneficiary(ies) has committed systemic or recurrent errors or irregularities, fraud, or serious breach of obligations under other grants financed by the European Union and awarded to that specific beneficiary(ies) under similar conditions, provided that those errors, irregularities, fraud or serious breach of obligations have a material impact on this grant.

The cases of termination under points (b), (c), (d), (h), (j) and (k) may refer also to persons who are members of the administrative, management or supervisory body of the beneficiary(ies) and/or to persons having powers of representation, decision or control with regard to the beneficiary(ies).

- 12.3. In the cases referred to in points (c), (f), (h) and (k) above, any related person means any physical person with powers of representation, decision-making or control in relation to the beneficiary(ies). Any related entity means, in particular, any entity which meets the criteria laid down by Article 1 of the Seventh Council Directive No 83/349/EEC of 13 June 1983.

Termination of a beneficiary(ies) participation by the coordinator

- 12.4. In duly justified cases, the participation of a beneficiary(ies) in this contract may be also terminated by the coordinator. To this purpose, the coordinator shall communicate to the contracting authority the reasons for the termination of its participation and the date on which the termination shall take effect, as well as a proposal on the reallocation of the tasks of the beneficiary(ies) whose participation is terminated, or on its possible replacement. The proposal shall be sent in good time before the termination is due to take effect. If the contracting authority agrees, the contract shall be amended accordingly in conformity with Article 9.

End date

- 12.5. The payment obligations of the European Union under this contract shall end 18 months after the implementation period laid down in Article 2 of the special conditions, unless this contract is terminated according to Article 12.

The contracting authority shall postpone this end date, so as to be able to fulfil its payment obligations, in all cases where the coordinator has submitted a payment request in accordance with contractual provisions or, in case of dispute, until completion of the dispute settlement procedure provided for in Article 13. The contracting authority shall notify the coordinator of any postponement of the end date.

- 12.6. This contract will be terminated automatically if it has not given rise to any payment by the contracting authority within two years of its signature.

Effects of termination

- 12.7. Upon termination of this contract the coordinator shall take all immediate steps to bring the action to a close in a prompt and orderly manner and to reduce further expenditure to a minimum.

Without prejudice to Article 14, the beneficiary(ies) shall be entitled to payment only for the part of the action carried out, excluding costs relating to current commitments that are due to be executed after termination.

To this purpose, the coordinator shall introduce a payment request to the contracting authority within the time limit set by Article 15.2 starting from the date of termination.

In the event of termination according to Article 12.1, the contracting authority may agree to reimburse the unavoidable residual expenditures incurred during the notice period, provided, the first paragraph of this Article 12.7 has been properly executed.

In the cases of termination foreseen in Article 12.2 a), c), d), f), h) and k) the contracting authority may, after having properly consulted the coordinator and depending on the gravity of the failings, request full or partial repayment of amounts unduly paid for the action.

Administrative sanctions

- 12.8 Without prejudice to the application of other remedies laid down in the contract, a sanction of exclusion from all contracts and grants financed by the EU, may be imposed, after an adversarial procedure in line with the applicable Financial Regulation, upon the beneficiary(ies) who, in particular,

a) is guilty of grave professional misconduct, has committed irregularities or has shown significant deficiencies in complying with the main obligations in the performance of the contract or has been circumventing fiscal, social or any other applicable legal obligations, including through the creation of an entity for this purpose. The duration of the exclusion shall not exceed the duration set by final judgement or final administrative decision or, in the absence thereof, three years;

b) is guilty of fraud, corruption, participation in a criminal organisation, money laundering, terrorist-related offences, child labour or trafficking in human beings. The duration of the exclusion shall not exceed the duration set by final judgement or final administrative decision or, in the absence thereof, five years;

- 12.9 In the situations mentioned in Article 12.8, in addition or in alternative to the sanction of exclusion, the beneficiary(ies) may also be subject to financial penalties up to 10% of the contract value.

- 12.10 Where the contracting authority is entitled to impose financial penalties, it may deduct such financial penalties from any sums due to the beneficiary(ies) or call on the appropriate guarantee.

- 12.11 The decision to impose administrative sanctions may be published on a dedicated internet-site, explicitly naming the beneficiary(ies).

ARTICLE 13 — APPLICABLE LAW AND DISPUTE SETTLEMENT

- 13.1. This contract shall be governed by the law of the country of the contracting authority or, where the contracting authority is the European Commission, by the applicable European Union law complemented where necessary by the law of Belgium.

- 13.2. The parties to this contract shall do everything possible to settle amicably any dispute arising between them during the implementation of this contract. To that end, they shall communicate their positions and any solution that they consider possible in writing, and meet each other at either's request. The coordinator and the contracting authority shall reply to a request sent for an amicable settlement within 30 days. Once this period has expired, or if the attempt to reach amicable settlement has not produced an agreement within 120 days of the first request, the coordinator or the contracting authority may notify the other part that it considers the procedure to have failed.
- 13.3. In the event of failure to reach an amicable agreement, the dispute may by common agreement of the coordinator and the contracting authority be submitted for conciliation by the European Commission if it is not the contracting authority. If no settlement is reached within 120 days of the opening of the conciliation procedure, each party may notify the other that it considers the procedure to have failed.
- 13.4. In the event of failure of the above procedures, each party to this contract may submit the dispute to the courts of the country of the contracting authority, or to the Brussels courts where the contracting authority is the European Commission.

FINANCIAL PROVISIONS

ARTICLE 14 — ELIGIBLE COSTS

Cost eligibility criteria

- 14.1. Eligible costs are actual costs incurred by the beneficiary(ies) which meet all the following criteria:
- a) they are incurred during the implementation of the action as specified in Article 2 of the special conditions. In particular:
 - (i) Costs relating to services and works shall relate to activities performed during the implementation period. Costs relating to supplies shall relate to delivery and installation of items during the implementation period. Signature of a contract, placing of an order, or entering into any commitment for expenditure within the implementation period for future delivery of services, works or supplies after expiry of the implementation period do not meet this requirement. Cash transfers between the coordinator and/or the other beneficiary(ies) and/or affiliated entity(ies) may not be considered as costs incurred;
 - (ii) Costs incurred should be paid before the submission of the final reports. They may be paid afterwards, provided they are listed in the final report together with the estimated date of payment;
 - (iii) An exception is made for costs relating to final reports, including expenditure verification, audit and final evaluation of the action, which may be incurred after the implementation period of the action;
 - (iv) Procedures to award contracts, as referred to in Article 10, may have been initiated and contracts may be concluded by the beneficiary(ies) before the start of the implementation period of the action, provided the provisions of Annex IV have been respected.
 - b) they are indicated in the estimated overall budget for the action;
 - c) they are necessary for the implementation of the action;

- d) they are identifiable and verifiable, in particular being recorded in the accounting records of the beneficiary(ies) and determined according to the accounting standards and the usual cost accounting practices applicable to the beneficiary(ies);
- e) they comply with the requirements of applicable tax and social legislation;
- f) they are reasonable, justified and comply with the requirements of sound financial management, in particular regarding economy and efficiency.

Eligible direct costs

14.2. Subject to Article 14.1 and, where relevant, to the provisions of Annex IV being respected, 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 (excluding bonuses); 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. In addition, the rates published by the European Commission at the time of contract signature may never be exceeded;
- 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.
- 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 specifically dedicated to the action;
- f) costs of service, supply and work contracts awarded by the beneficiary(ies) for the purposes of the action referred to in Article 10; this includes the costs for mobilising expertise to improve the quality of the logical framework (e.g. accuracy of baselines, monitoring systems, etc.), both at the beginning and during the implementation of the Action.
- g) costs deriving directly from the requirements of the contract (dissemination of information, evaluation specific to the action, audits, translation, reproduction, insurance, etc.) including financial service costs (in particular the cost of transfers and financial guarantees where required according to the contract);
- h) duties, taxes and charges, including VAT, related to the purposes of the action, paid and not recoverable by the beneficiary(ies), unless otherwise provided in the special conditions;
- i) overheads, in the case of an operating grant.
- j) project office costs:

Costs actually incurred in relation to a project office used for the action or a portion of these costs may be accepted as eligible direct costs if:

1. the need for setting up or using a project office is recognised by the Contracting Authority in the Special Conditions;
2. the description of the project office, the services or resources it makes available, its overall capacity and (where applicable) the distribution key are provided in the Description of the Action and the Budget;

3. (where applicable) the distribution key reasonably reflects the portion of the resources or services needed by and actually used for the Action;
4. the costs concerned comply with the cost eligibility criteria referred to in Article 14.1;
5. they fall within one of the following categories:
 - i) costs of staff directly assigned to the operations of the project office;
 - ii) depreciation costs, rental costs or lease of building, equipment and assets;
 - iii) costs of maintenance and repair contracts;
 - iv) costs of consumables and supplies specifically dedicated to the action;
 - v) costs of IT and telecommunication services;
 - vi) costs of facility management contracts including security fees and insurance costs;
 - vii) duties, taxes and charges, including VAT, related to the purposes of the action, paid and not recoverable by the beneficiary(ies), unless otherwise provided in the special conditions.

Performance-based financing

- 14.3. The payment of the EU contribution may be partly or entirely linked to the achievement of results measured by reference to previously set milestones or through performance indicators. Such performance-based financing is not subject to other sub-articles of Article 14. The relevant results and the means to measure their achievement shall be clearly described in Annex I.

The amount to be paid per achieved result shall be set out in Annex III. The method to determine the amount to be paid per achieved result shall be clearly described in Annex I, take into account the principle of sound financial management and avoid double-financing of costs.

The organisation shall not be obliged to report on costs linked to the achievement of results. However the organisation shall submit any necessary supporting documents, including where relevant accounting documents, to prove that the results triggering the payment as defined in Annex I and III have been achieved. Articles 15.1 (schedule of payment), 15.7 (expenditure verification), 17.3 (no profit) do not apply to the part of the action supported by way of result-based financing.

Simplified cost options

- 14.4. In accordance with the detailed provisions in Annex III and Annex K to the Guidelines for grant applicants, eligible costs may also be constituted by any or a combination of the following cost options:
- a) unit costs;
 - b) lump sums;
 - c) flat-rate financing;
- 14.5. The methods used by the beneficiary(ies) to determine unit costs, lump sums, flat-rates shall be clearly described and substantiated in Annex III and shall ensure compliance with

the principle of co-financing and no double funding. The information used can be based on the beneficiary(ies)'s historical and/or actual accounting and cost accounting data, external information where available and appropriate, statistical data or expert judgment (provided by internally available experts or procured) or other objective information.

Where possible and appropriate, lump sums, unit costs or flat rates shall be determined in such a way as to allow their payment upon achievement of concrete outputs and/or results. If a result entails several outputs or sub-results, it should be broken down into sub budget lines and each output or sub-result should be attributed a portion of the amount stated for the result to allow partial payments in case the result is not achieved.

Costs declared under simplified cost options shall satisfy the eligibility criteria set out in Article 14.1 and 14.2. They do not need to be backed by accounting or supporting documents, save those necessary to demonstrate the fulfilment of the conditions for reimbursement established in Annex I, III and Annex K to the Guidelines for grant applicants.

These costs may not include ineligible costs as referred to in Article 14.11 or costs already declared under another costs item or heading of the budget of this contract.

The amounts or rates of unit costs, lump sums or flat-rates set out in Annex III may not be amended unilaterally and may not be challenged by ex post verifications.

- 14.6. Simplified cost options that are not result based shall not be authorized unless they have been ex ante-assessed in accordance with Annex K to the Guidelines for grant applicants.

Contingency reserve

- 14.7. A reserve for contingencies and/or possible fluctuations in exchange rates not exceeding 5% of the direct eligible costs may be included in the budget for the action, to allow for adjustments necessary in the light of unforeseeable changes of circumstances on the ground. It can be used only with the prior written authorisation of the contracting authority, upon duly justified request by the coordinator.

Indirect costs

- 14.8. The indirect costs for the action are those eligible costs which may not be identified as specific costs directly linked to the implementation of the action and may not be booked to it directly according to the conditions of eligibility in Article 14.1. However, they are incurred by the beneficiary(ies) in connection with the eligible direct costs for the action. They may not include ineligible costs as referred to in Article 14.11 or costs already declared under another costs item or heading of the budget of this contract.

To the extent that it would not generate a profit within the framework of the action, a fixed percentage of the total amount of direct eligible costs of the action not exceeding the percentage laid down in Article 3.3 of the special conditions may be claimed to cover indirect costs for the action.

Indirect costs shall not be eligible under a grant for an action awarded to a beneficiary who already receives an operating grant financed from the European Union budget during the period in question.

Article 14.8 does not apply in the case of an operating grant.

In kind contributions

- 14.9. Any contributions in kind, which shall be listed separately in Annex III, do not represent actual expenditure and are not eligible costs. Unless otherwise specified in the special conditions, contributions in kind may not be treated as co-financing by the beneficiary(ies).

If contributions in kind are accepted as co-financing, the beneficiary(ies) shall ensure they comply with national tax and social security rules.

Notwithstanding the above, if the description of the action provides for contributions in kind, such contributions have to be provided.

Volunteers' work

- 14.10. The value of the work provided by volunteers can be recognised as eligible cost of the action and may be treated as co-financing by the beneficiary(ies).

Where the estimated eligible costs include costs for volunteers' work, the EC contribution shall not exceed the estimated eligible costs other than the costs for volunteers' work.

Beneficiaries shall declare personnel costs for the work carried out by volunteers on the basis of unit costs authorised in accordance with Article 14.4 and following¹.

This type of costs must be presented separately from other eligible costs in the estimated budget. The value of the volunteers' work must always be excluded from the calculation of indirect costs.

Volunteers' work may comprise up to 50 % of the co-financing, the latter corresponding to the part not financed by the EU contribution.

Non-eligible costs

- 14.11. The following costs shall not be considered eligible:

- a) debts and debt service charges (interest);
- b) provisions for losses, debts or potential future liabilities;
- c) costs declared by the beneficiary(ies) and financed by another action or work programme receiving a European Union grant (including through the European Development Fund);
- d) purchases of land or buildings, except where necessary for the direct implementation of the action and according to the conditions specified in the special conditions; in all cases the ownership shall be transferred in accordance with Article 7.5, at the latest at the end of the action;
- e) currency exchange losses;
- f) credits to third parties, unless otherwise specified in the special conditions;
- g) in kind contributions (except for volunteers' work);

¹ The value of such unit costs will be determined by the Commission.

- h) 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;
- i) bonuses included in costs of staff.

Affiliated entities

- 14.12. Where the special conditions contain a provision on entities affiliated to a beneficiary, costs incurred by such entity may be eligible, provided that they satisfy the same conditions under Articles 14 and 16, and that the beneficiary ensures that Articles 3, 4, 5, 6, 8, 10 and 16 are also applicable to the entity.

ARTICLE 15 — PAYMENT AND INTEREST ON LATE PAYMENT

Payment procedures

- 15.1. The contracting authority must pay the grant to the coordinator following one of the payment procedures below, as set out in Article 4 of the special conditions.

Option 1: Actions with an implementation period of 12 months or less or grant of EUR 100 000 or less

- (i) an initial pre-financing payment of 80 % of the maximum amount referred to in Article 3.2 of the special conditions (excluding contingencies);
- (ii) the balance of the final amount of the grant.

Option 2: Actions with an implementation period of more than 12 months and grant of more than EUR 100 000

- (i) an initial pre-financing payment of 100 % of the part of the estimated budget financed by the contracting authority for the first reporting period (excluding contingencies). The part of the budget financed by the contracting authority is calculated by applying the percentage set out in Article 3.2 of the special conditions;
- (ii) further pre-financing payments of 100 % of the part of the estimated budget financed by the contracting authority for the following reporting period (excluding not authorised contingencies):
 - the reporting period is intended as a twelve-month period unless otherwise provided for in the special conditions. When the remaining period to the end of the action is up to 18 months, the reporting period shall cover it entirely;
 - within 60 days following the end of the reporting period, the coordinator shall present an interim report or, if unable to do so, it shall inform the contracting authority of the reasons and provide a summary of progress of the action;
 - if at the end of the reporting period the part of the expenditure actually incurred which is financed by the contracting authority is less than 70 % of the previous payment (and 100 % of any previous payments), the further pre-financing payment shall be reduced by the amount corresponding to the difference between the 70 % of the previous pre-financing payment and the part of the expenditure actually incurred which is financed by the contracting authority;

- the coordinator may submit a request for further pre-financing payment before the end of the reporting period, when the part of the expenditure actually incurred which is financed by the contracting authority is more than 70 % of the previous payment (and 100 % of any previous payments). In this case, the following reporting period starts anew from the end date of the period covered by this payment request;
- in addition, for grants of more than EUR 5 000 000, a further pre-financing payment may be made only if the part financed by the contracting authority of the eligible costs approved is at least equal to the total amount of all the previous payments excluding the last one;
- the total sum of pre-financing payments may not exceed 90 % of the amount referred to in Article 3.2 of the special conditions, excluding not authorised contingencies;

(iii) the balance of the final amount of the grant.

Option 3: All actions

(i) the final amount of the grant.

Submission of final reports

15.2. The coordinator shall submit the final report to the contracting authority no later than three months after the implementation period as defined in Article 2 of the special conditions. The deadline for submission of the final report is extended to six months where the coordinator does not have its headquarters in the country where the action is implemented.

Payment request

15.3. The payment request shall be drafted using the model in Annex V and shall be accompanied by:

- a) a narrative and financial report in line with Article 2;
- b) a forecast budget for the following reporting period in case of request of further pre-financing;
- c) an expenditure verification report or a detailed breakdown of expenditure if required under Article 15.7;

For the purposes of the initial pre-financing payment, the signed contract serves as payment request. A financial guarantee shall be attached if required in the special conditions.

Payment shall not imply recognition of the regularity or of the authenticity, completeness and correctness of the declarations and information provided.

Payment deadlines

15.4. The initial pre-financing payment shall be made within 30 days of receipt of the payment request by the contracting authority.

Further pre-financing payments and payments of the balance shall be made within 60 days of receipt of the payment request by the contracting authority.

However, further pre-financing payments and payments of the balance shall be made within 90 days of receipt of the payment request by the contracting authority in any of the following cases:

- a) one beneficiary with affiliated entity(ies);
- b) if more than one beneficiary is party to this contract;
- c) if the Commission is not the contracting authority
- d) for grants exceeding EUR 5 000 000

The payment request is deemed accepted if there is no written reply by the contracting authority within the deadlines set above.

Suspension of the period for payments

15.5. Without prejudice to Article 12, the time-limits for payments may be suspended by notifying the coordinator that:

- a) the amount indicated in its request of payments is not due, or;
- b) proper supporting documents have not been supplied, or;
- c) clarifications, modifications or additional information to the narrative or financial reports are needed, or;
- d) there are doubts on the eligibility of expenditure and it is necessary to carry out additional checks, including on-the-spot checks or an audit to make sure that the expenditure is eligible, or;
- e) it is necessary to verify, including through an OLAF investigation, whether presumed breach of obligations, irregularities or fraud have occurred in the grant award procedure or the implementation of the action, or;
- f) it is necessary to verify whether the beneficiary(ies) have breached any substantial obligations under this contract, or;
- g) the visibility obligations set out in Article 6 are not complied with.

The suspension of the time-limits for payments starts when the above notification is sent to the coordinator. The time-limit starts running again on the date on which a correctly formulated request for payment is recorded. The coordinator shall provide any requested information, clarification or document within 30 days of the request.

If, notwithstanding the information, clarification or document provided by the coordinator, the payment request is still inadmissible, or if the award procedure or the implementation of the grant proves to have been subject to irregularities, fraud, or breach of obligations, then the contracting authority may suspend payments, and in the cases foreseen in Article 12, terminate accordingly this contract.

In addition, the contracting authority may also suspend payments as a precautionary measure without prior notice, prior to, or instead of, terminating this contract as provided for in Article 12.

Interest on late payment

15.6. If the contracting authority pays the coordinator after the time limit, it shall pay default interest as follows:

- a) at the rediscount rate applied by the central bank of the country of the contracting authority if payments are in the currency of that country;

- b) at the rate applied by the European Central Bank to its main refinancing transactions in euro, as published in the Official Journal of the European Union, C series, if payments are in euro;
- c) on the first day of the month in which the time-limit expired, plus three and a half percentage points. The interest will be payable for the time elapsed between the expiry of the payment deadline and the date on which the contracting authority's account is debited.

By way of exception, when the interest calculated in accordance with this provision is lower than or equal to EUR 200, it will be paid to the coordinator only upon demand submitted within two months of receiving late payment.

The default interest is not considered as income for the purposes of Article 17.

This Article 15.6 does not apply if the coordinator is a European Union Member State, including regional and local government authorities or other public body acting in the name and on behalf of the Member State for the purpose of the contract.

Expenditure verification report

15.7. The coordinator must provide an expenditure verification report for:

- a) any request for further pre-financing payment in case of grants of more than EUR 5 000 000;
- b) any final report in the case of a grant of more than EUR 100 000.

The expenditure verification report shall conform to the model in Annex VII and shall be produced by an auditor approved or chosen by the contracting authority. The auditor shall meet the requirements set out in the terms of reference for expenditure verification in Annex VII.

The auditor shall examine whether the costs declared by the beneficiary(ies) and the revenue of the action are real, accurately recorded and eligible under this contract. The expenditure verification report shall cover all expenditure not covered by any previous expenditure verification report.

If no expenditure verification is required with requests for pre-financing payments, a detailed breakdown of expenditure covering the preceding reporting periods not already covered, shall be provided for every other request for further pre-financing payment and starting with the second request for further pre-financing payment (i.e. 3rd, 5th, 7th... pre-financing payment).

The detailed breakdown of expenditure shall provide the following information for each cost heading in the financial report and for all underlying entries and transactions: amount of the entry or transaction, accounting reference (e.g. ledger, journal or other relevant reference) description of the entry or transaction (detailing the nature of the expenditure) and reference to underlying documents (e.g. invoice number, salary slip or other relevant reference), in line with Article 16.1. It shall be provided in electronic form and spread sheet format (excel or similar) whenever possible.

The detailed breakdown of expenditure shall be supported by a declaration of honour by the coordinator that the information in the payment request is full, reliable and true and that the costs declared have been incurred and can be considered as eligible in accordance to this contract.

The final report shall in all cases include a detailed breakdown of expenditure covering the whole action.

When the grant takes the form of reimbursement of eligible costs actually incurred and is only expressed in terms of an absolute value (and not as a percentage of the EU contribution to the total eligible costs), verification can be limited to the amount paid by the Commission for the action concerned (i.e. it does not need to cover the whole action).

Where the coordinator is a government department or a public body, the contracting authority may accept to substitute the expenditure verification with a detailed breakdown of expenditure.

The expenditure verification report shall not be provided by the coordinator if the verification is directly done by the contracting authority's own staff, by the Commission or by a body authorised to do so on their behalf, according to Article of 5.2 of the special conditions.

Financial guarantee

- 15.8. If the grant exceeds EUR 60 000 the contracting authority may request a financial guarantee for the amount of the initial pre-financing payment.

The guarantee shall be denominated in euro or in the currency of the contracting authority, conforming to the model in Annex VIII. The guarantee shall be provided by an approved bank or financial institution established in one of the Member States of the European Union. Where the coordinator is established in a third country, the contracting authority may agree that a bank or financial institution established in that third country may provide the guarantee if the contracting authority considers that the bank or financial institution offers equivalent security and characteristics as those offered by a bank or financial institution established in a Member State of the European Union. This guarantee shall remain in force until its release by the contracting authority when the payment of the balance is made.

During the execution of the contract, if the natural or legal person providing the guarantee (i) is not able or willing to abide by its commitments, (ii) is not authorised to issue guarantees to contracting authorities, or (iii) appears not to be financially reliable, or the financial guarantee ceases to be valid, and the coordinator fails to replace it, either a deduction equal to the amount of the pre-financing may be made by the contracting authority from future payments due to the coordinator under the contract, or the contracting authority shall give formal notice to the coordinator to provide a new guarantee on the same terms as the previous one. Should the coordinator fail to provide a new guarantee, the contracting authority may terminate the contract.

This provision shall not apply if the coordinator is a non-profit organisation, an organisation which has signed a framework partnership agreement with the European Commission, a government department or public body, unless otherwise stipulated in the special conditions.

Rules for currency conversion

- 15.9. The contracting authority shall make payments to the coordinator to the bank account referred to in the financial identification form in Annex V, which allows the identification of the funds paid by the contracting authority. The contracting authority shall make payments in the currency set in the special conditions.

Reports shall be submitted in the currency set out in the special conditions, and may be drawn from financial statements denominated in other currencies, on the basis of the beneficiary(ies)'s applicable legislation and applicable accounting standards. In such case

and for the purpose of reporting, conversion into the currency set in the special conditions shall be made using the rate of exchange at which each contracting authority's contribution was recorded in the beneficiary(ies)'s accounts, unless otherwise provided for in the special conditions. If at the end of the action, a part of the expenses is pre-financed by the beneficiary(ies) (or by other donors), the conversion rate to be applied to this balance is the one set in the special condition according to the beneficiary(ies)'s usual accounting practice. If no specific provision is foreseen in the special conditions, the exchange rate of the last instalment received from the contracting authority will be applied.

- 15.10. Unless otherwise provided for in the special conditions, costs incurred in other currencies than the one used in the beneficiary(ies)'s accounts for the action shall be converted according to its usual accounting practices, provided they respect the following basic requirements: (i) they are written down as an accounting rule, i.e. they are a standard practice of the beneficiary, (ii) they are applied consistently, (iii) they give equal treatment to all types of transactions and funding sources, (iv) the system can be demonstrated and the exchange rates are easily accessible for verifications.

In the event of an exceptional exchange-rate fluctuation, the parties shall consult each other with a view to amending the action in order to lessen the impact of such a fluctuation. Where necessary, the contracting authority may take additional measures such as terminating the contract.

ARTICLE 16 — ACCOUNTS AND TECHNICAL AND FINANCIAL CHECKS

Accounts

- 16.1. The beneficiary(ies) shall keep accurate and regular accounts of the implementation of the action using an appropriate accounting and double-entry book-keeping system.

The accounts:

- a) may be an integrated part of or an adjunct to the beneficiary(ies)'s regular system;
 - b) shall comply with the accounting and bookkeeping policies and rules that apply in the country concerned;
 - c) shall enable income and expenditure relating to the action to be easily traced, identified and verified.
- 16.2. The coordinator shall ensure that any financial report as required under Article 2 can be properly and easily reconciled to the accounting and bookkeeping system and to the underlying accounting and other relevant records. For this purpose the beneficiary(ies) shall prepare and keep appropriate reconciliations, supporting schedules, analyses and breakdowns for inspection and verification.

Right of access

- 16.3. The beneficiary(ies) shall allow verifications to be carried out by the European Commission, the European Anti-Fraud Office, the European Court of Auditors and any external auditor authorised by the contracting authority. The beneficiary(ies) have to take all steps to facilitate their work.
- 16.4. The beneficiary(ies) shall allow the above entities to:
- a) access the sites and locations at which the action is implemented;
 - b) examine its accounting and information systems, documents and databases concerning the technical and financial management of the action;

- c) take copies of documents;
 - d) carry out on-the-spot-checks;
 - e) conduct a full audit on the basis of all accounting documents and any other document relevant to the financing of the action.
- 16.5. Additionally the European Anti-Fraud Office shall be allowed to carry out on-the-spot checks and inspections in accordance with the procedures laid down by the European Union legislation for the protection of the financial interests of the European Union against fraud and other irregularities.

Where appropriate, the findings may lead to recovery by the European Commission.

- 16.6. Access given to agents of the European Commission, European Anti-Fraud Office and the European Court of Auditors and to any external auditor authorised by the contracting authority carrying out verifications as provided for by this article as well as by Article 15.7 shall be on the basis of confidentiality with respect to third parties, without prejudice to the obligations of public law to which they are subject.

Record keeping

- 16.7. The beneficiary(ies) shall keep all records, accounting and supporting documents related to this contract for five years following the payment of the balance and for three years in case of grants not exceeding EUR 60 000, and in any case until any on-going audit, verification, appeal, litigation or pursuit of claim has been disposed of.

They shall be easily accessible and filed so as to facilitate their examination and the coordinator shall inform the contracting authority of their precise location.

- 16.8. All the supporting documents shall be available either in the original form, including in electronic form, or as a copy.
- 16.9. In addition to the reports mentioned in Article 2, the documents referred to in this article include:
- a) Accounting records (computerised or manual) from the beneficiary(ies)'s accounting system such as general ledger, sub-ledgers and payroll accounts, fixed assets registers and other relevant accounting information;
 - b) Proof of procurement procedures such as tendering documents, bids from tenderers and evaluation reports;
 - c) Proof of commitments such as contracts and order forms;
 - d) Proof of delivery of services such as approved reports, time sheets, transport tickets, proof of attending seminars, conferences and training courses (including relevant documentation and material obtained, certificates) etc.;
 - e) Proof of receipt of goods such as delivery slips from suppliers;
 - f) Proof of completion of works, such as acceptance certificates;
 - g) Proof of purchase such as invoices and receipts;
 - h) Proof of payment such as bank statements, debit notices, proof of settlement by the contractor;
 - i) Proof that taxes and/or VAT that have been paid cannot actually be reclaimed;
 - j) For fuel and oil expenses, a summary list of the distance covered, the average consumption of the vehicles used, fuel costs and maintenance costs;

k) Staff and payroll records such as contracts, salary statements and time sheets. For local staff recruited on fixed-term contracts, details of remuneration paid, duly substantiated by the person in charge locally, broken down into gross salary, social security charges, insurance and net salary. For expatriate and/or European-based staff (if the action is implemented in Europe) analyses and breakdowns of expenditure per month of actual work, assessed on the basis of unit prices per verifiable block of time worked and broken down into gross salary, social security charges, insurance and net salary.

16.10 Failure to comply with the obligations set forth in Article 16.1 to 16.9 constitutes a case of breach of a substantial obligation under this contract. In this case, the contracting authority may in particular suspend the contract, payments or the time-limit for a payment, terminate the contract and/or reduce the grant.

ARTICLE 17 — FINAL AMOUNT OF THE GRANT

Final amount

17.1. The grant may not exceed the maximum ceiling in Article 3.2 of the special conditions either in terms of the absolute value or the percentage stated therein.

If the eligible costs of the action at the end of the action are less than the estimated eligible costs as referred to in Article 3.1 of the special conditions, the grant shall be limited to the amount obtained by applying the percentage laid down in Article 3.2 of the special conditions to the eligible costs of the action approved by the contracting authority.

17.2. In addition and without prejudice to its right to terminate this contract pursuant to Article 12, if the action is implemented poorly or partially - and therefore not in accordance with the description of the action in Annex I - or late, the contracting authority may, by a duly reasoned decision and after allowing the beneficiary(ies) to submit its observations, reduce the initial grant in line with the actual implementation of the action and in accordance with the terms of this contract. This applies as well with regards to the visibility obligations set out in Article 6. In case of breach of obligations, fraud or irregularities the contracting authority may also reduce the grant in proportion of the seriousness of breach of obligations, fraud or irregularities.

No profit

17.3. The grant may not produce a profit for the beneficiary(ies), unless specified otherwise in Article 7 of the special conditions. Profit is defined as a surplus of the receipts over the eligible costs approved by the contracting authority when the request for payment of the balance is made.

17.4. The receipts to be taken into account are the consolidated receipts on the date on which the payment request for the balance is made by the coordinator which fall within one of the two following categories:

- a) EU grant;
- b) income generated by the action; unless otherwise specified in the special conditions.

17.5. In case of an operating grant, amounts dedicated to the building up of reserves shall not be considered as a receipt.

17.6. Where the final amount of the grant determined in accordance with the contract would result in a profit, it shall be reduced by the percentage of the profit corresponding to the

final European Union contribution to the eligible costs actually incurred approved by the contracting authority.

- 17.7. The provisions in Article 17.3 and 17.6 shall not apply to:
- a) actions the objective of which is the reinforcement of the financial capacity of a beneficiary, if specified in Article 7 of the special conditions;
 - b) actions which generate an income to ensure their continuity beyond the end of this contract, if specified in Article 7 of the special conditions;
 - c) actions implemented by non-profit organisations;
 - d) study, research or training scholarships paid to natural persons;
 - e) other direct support paid to natural persons in most need, such as unemployed persons and refugees, if specified in Article 7 of the special conditions;
 - f) grants of EUR 60 000 or less.

ARTICLE 18 — RECOVERY

Recovery

- 18.1. If any amount is unduly paid to the coordinator, or if recovery is justified under the terms of this contract, the coordinator undertakes to repay the contracting authority these amounts.
- 18.2. In particular, payments made do not preclude the possibility for the contracting authority to issue a recovery order following an expenditure verification report, an audit or further verification of the payment request.
- 18.3. If a verification reveals that the methods used by the beneficiary(ies) to determine unit costs, lump sums or flat-rates are not compliant with the conditions established in this contract, the contracting authority shall be entitled to reduce the final amount of the grant proportionately up to the amount of the unit costs, lump sums or flat rate financing.
- 18.4. The coordinator undertakes to repay any amounts paid in excess of the final amount due to the contracting authority within 45 days of the issuing of the debit note, the latter being the letter by which the contracting authority requests the amount owed by the coordinator.

Interest on late payments

- 18.5. Should the coordinator fail to make repayment within the deadline set by the contracting authority, the contracting authority may increase the amounts due by adding interest:
- a) at the rediscount rate applied by the central bank of the country of the contracting authority if payments are in the currency of that country;
 - b) at the rate applied by the European Central Bank to its main refinancing transactions in euro, as published in the Official Journal of the European Union, C series, where payments are in euros;

on the first day of the month in which the time-limit expired, plus three and a half percentage points. The default interest shall be incurred over the time which elapses between the date of the payment deadline set by the contracting authority, and the date on which payment is actually made. Any partial payments shall first cover the interest thus established.

Offsetting

18.6. Amounts to be repaid to the contracting authority may be offset against amounts of any kind due to the coordinator, after informing it accordingly. This shall not affect the parties' right to agree on payment in instalments.

Other provisions

18.7. The repayment under Article 18.4 or the offsetting under Article 18.6 amount to the payment of the balance.

18.8. Bank charges incurred by the repayment of amounts due to the contracting authority shall be borne entirely by the coordinator.

18.9. The guarantee securing the prefinancing may be invoked in order to repay any amount owed by the beneficiary(ies), and the guarantor shall not delay payment nor raise objections for any reason whatsoever.

18.10. Without prejudice to the prerogative of the contracting authority, if necessary, the European Union may, as donor, proceed itself to the recovery by any means.

ANNEX A3: Budget for the Action

The Administration of RS, Ministry of Environment (hereinafter referred to as the Beneficiary) represented by

Ms. Anna Nasmányer (Deputy Minister)

of the one part,

and the Administration of Nature Conservation Agency of the Czech Republic (hereinafter referred to as the Member State) represented by Mr. David Lacina, Head of the Department of Special Nature Conservation

of the other part

The budget is to be initialled by the Member State PL and the Beneficiary Country PL.

For the administration of the Member State

David Lacina, Head of the Department of Special Nature Conservation

For the administration of the Beneficiary

[name and title of the individual(s) *Ms. Anna Nasmányer (Deputy Minister)*
authorised to sign]

[signature]

[date]

19 JAN 2021

have agreed the following budget

	Unit Cost	No.of Units	Total MS cost
I. BUDGET HEADING: Resident Twinning Advisor and related cost			
Compensation wage and non wage	2700	24	64800
Compensation Daily Subsistence	113,25	720	81540
Removal	1000	2	2000
Travel			0
Taking up duty	600	2	1200
Accompanying Family			0
Annual Return Trip			0
Annual Return Trip spouse and family			0
Monthly Travel	600	8	4800
School Fees			0
RTA Training Brussels			0
Travel Costs	500	1	500
Daily Subsistence Allowance	232	3	696
RTA Assistants contracts			0
Assistants	800	24	19200
Interpreter/translator salary	600	24	14400
I. Total Resident Twinning Advisor Related Cost			189136

II. BUDGET HEADING: Horizontal activities related Costs			
Short term staff: MS PL and other Support staff/Component Leaders			
Work plan preparation	350	35	12250
Steering Committees	350	40	14000
Communication/Visibility programme	350	40	14000
Twinning Project Support Cost	40250		54740
Compensation for Daily Subsistence	151	138	20838
Travel Costs	650	25	16250
PC PL and or RTA Counterpart Training Brussels			0
Travel Costs	500	2	1000
Compensation for Daily Subsistence	232	6	1392
Communication/Visibility programme			0
Maximum amount for all components	45000	1	45000
Purchase of Goods	5000	1	5000
Expenditure Verification/Audit costs	6000	1	6000
II. Total Horizontal Related Costs			190470

III. BUDGET HEADING: Components Mandatory Results			
Component 1			
MS Component leaders/Short Term Experts			
Flat Daily Allowance	350	100	35000
Twinning Project Support Cost			47600
Compensation for Daily Subsistence	151	120	18120
Travel Costs	600	20	12000
Other Costs (Interpretation, translation, venue costs)	1000	1	1000
Preparation and Printing of reports	500	1	500
Study Tours (if applicable)			0
Compensation for Daily Subsistence			0
Travel Costs			0
External expertise (if applicable)	10000	1	10000
Trainees/Interships in the EU MS			0
total component 1			124220

Component 2

MS Component leaders/Short Term Experts			
Flat Daily Allowance	350	120	42000
Twinning Project Support Cost			57120
Compensation for Daily Subsistence	151	144	21744
Travel Costs	650	24	15600
Other Costs (Interpretation and translation costs, venue costs, transportation to the regions etc.)	8000	1	8000
Preparation and Printing of reports	500	1	500
Study Tours (if applicable)			0
Compensation for Daily Subsistence			0
Travel Costs			0
External expertise (if applicable)			0
Trainees/Interships in the EU MS			0
total component 2			144964

Component 3

MS Component leaders/Short Term Experts			
Flat Daily Allowance	350	150	52500
Twinning Project Support Cost			71400
Compensation for Daily Subsistence	151	180	27180
Travel Costs	600	20	12000
Other Costs (Interpretation, translation, venue costs)	35000	1	35000
Preparation and Printing of reports	500	1	500
Study Tours (if applicable)			0
Compensation for Daily Subsistence (average of per diems for CZ and FI)	237	126	29862
Travel Costs	600	21	12600
External expertise (if applicable)	4000	1	4000
Trainees/Interships in the EU MS	22500	1	22500
total component 3			267542

III. TOTAL COMPONENTS

536726

IV. Direct Costs Overall Amount Reserve Funds

Total Direct Costs (I-III)

916332

V. Reserves

Total Reserve Funds (2,5% x IV)

22908,3

VI. Provision for Indirect Costs

Total Provision for Indirect Costs (6% x IV)

54979,92

VII. Overall Cost of Twinning

Total Overall Cost (IV-VI)

994220,22

Twinning Contract 2020/421-422
Procurement rules for Beneficiaries
(Annex A4)

ANNEX IV

Procurement by grant beneficiaries in the context of European Union external actions

1. PRINCIPLES

If the implementation of an action requires procurement by the beneficiary(ies), the contract must be awarded to the tender offering best value for money (i.e. the tender offering the best price-quality ratio) or, as appropriate, to the tender offering the lowest price. In doing so, the beneficiary(ies) shall avoid any conflict of interests and respect the following basic principles:

Where the beneficiary does not launch an open tender procedure it shall justify the choice of tenderers that are invited to submit an offer.

The beneficiary shall evaluate the offers received against objective criteria which enable measuring the quality of the offers and which take into account the price (the offer with the lowest price shall be awarded the highest score for the price criterion).

The beneficiary shall keep sufficient and appropriate documentation with regard to the procedures applied and which justify the decision on the pre-selection of tenderers (where an open tender procedure is not used) and the award decision.

With reference to Section 2.4 of PRAG, the beneficiary shall be responsible for the respect of EU restrictive measures in the award of contracts.

The beneficiary may decide to apply the procurement procedures set forth in the practical guide. If these procedures are correctly followed the principles above will be deemed to be complied with.

The European Commission will carry out *ex post* checks on beneficiary(ies)'s compliance with the principles above and the rules of section 2 below. Failure to comply with these principles or rules would render the related expenditure ineligible for EU/EDF funding.

The provisions of this Annex apply *mutatis mutandis* to contracts to be concluded by the beneficiary(ies)'s affiliated entity(ies).

2. ELIGIBILITY FOR CONTRACTS

2.1. The nationality rule

Participation in tender procedures managed by the beneficiary(ies) is open on equal terms to all natural who are nationals of and legal persons (participating either individually or in grouping-consortium- of tenderers) effectively established in a Member State or a country, territory or region mentioned as eligible by the relevant regulation/basic act governing the eligibility rules for the grant as per Annex A2a to the practical guide. Tenderers must state their nationality in their tenders and provide the usual proof of nationality under their national legislation.

This rule does not apply to the experts proposed under service tenders financed by the grant.

2.2. The rule of origin

If the basic act or the other instruments applicable to the programme under which the grant is financed contain rules of origin for supplies acquired by the beneficiary in the

context of the grant¹, the tenderer must be requested to state the origin² of the supplies, and the selected contractor will always have to prove the origin of the supplies.

For equipment and vehicles of a unit cost on purchase of more than EUR 5 000, contractors must present proof of origin to the beneficiary(ies) at the latest when the first invoice is presented. The certificate of origin must be made out by the competent authorities of the country of origin of the supplies and must comply with the rules laid down by the relevant Union legislation. Failure to comply with this condition may result in the termination of the contract and/or suspension of payment.

Where supplies may originate from any country, no certificate of origin needs to be submitted.

2.3. Exceptions to the rules on nationality and origin

Where an agreement on widening the market for procurement of goods, works or services applies, access must also be open to nationals and goods originating from other countries under the conditions laid down in that agreement.

In addition, in duly substantiated exceptional cases foreseen by the applicable regulations, in order to give access to nationals or goods originating from countries other than those referred to in Sections 2.1 and 2.2, a prior authorisation by the European Commission must be sought prior to the launch of the procedure, unless the action takes place in a country under a crisis declaration.

* * *

¹ Under the CIR (i.e. not IPA I) and the EDF supplies may originate from any country if the amount of the supplies to be procured is below EUR 100 000 per purchase.

² For the purpose of this annex, the term 'origin' is defined in Chapter 2 of Regulation (EC) No 450/2008 of the European Parliament and of the Council of 23 April 2008 laying down the EU Customs Code (Modernised Customs Code).

lies,

Twining Contract 2020/421-422
Payment Request for Twining, FIF,
(Annex A5)



FINANCIAL IDENTIFICATION

PRIVACY STATEMENT

http://ec.europa.eu/bud_et/contracts/grants/info/contracts/financial_id/financial-id_en.cfm#en

Please use CAPITAL LETTERS and LATIN CHARACTERS when filling in the form.

BANKING DETAILS ①

ACCOUNT NAME ②	Nature Conservation Agency of the Czech Republic		
IBAN/ACCOUNT NUMBER ③	CZ92 0710 0001 2300 18228011		
CURRENCY	Czech Crown		
BIC/SWIFT CODE	CNBACZPP	BRANCH CODE ④	-
BANK NAME	Czech National Bank		
ADDRESS OF BANK BRANCH			
STREET & NUMBER	Na Příkopě		
	28		
TOWN/CITY	Prague 1	POSTCODE	11503
COUNTRY	Czech Republic		

ACCOUNT HOLDER'S DATA

AS DECLARED TO THE BANK

ACCOUNT HOLDER	Nature Conservation Agency of the Czech Republic		
STREET & NUMBER	Kaplanova		
	1931/1		
TOWN/CITY	Prague 11	POSTCODE	14800
COUNTRY	Czech Republic		

REMARK

BANK STAMP + SIGNATURE OF BANK REPRESENTATIVE ⑤

DATE (Obligatory)

SIGNATURE OF ACCOUNT HOLDER (Obligatory)

Úřad ochrany přírody a krajiny ČR
Kaplanova 1931/1
148 00 Praha 11 - Chodov
-14-

- ① Enter the final bank data and not the data of the intermediary bank.
- ② This does not refer to the type of account. The account name is usually the one of the account holder. However, the account holder may have chosen to give a different name to its bank account.
- ③ Fill in the IBAN Code (International Bank Account Number) if it exists in the country where your bank is established
- ④ Only applicable for US (ABA code), for AU/NZ (BSB code) and for CA (Transit code). Does not apply for other countries.
- ⑤ It is preferable to attach a copy of RECENT bank statement. Please note that the bank statement has to confirm all the information listed above under 'ACCOUNT NAME', 'ACCOUNT NUMBER/IBAN' and 'BANK NAME'. With an attached statement, the stamp of the bank and the signature of the bank's representative are not required. The signature of the account-holder and the date are ALWAYS mandatory.

Výpis z účtu

K účtu: **123-18228011/0710 CZK**

Ze dne : **06.11.2020**

Poř.č. : 15

Strana : 1 z 1

Četnost: denní

Typ účtu: Rezervní fond

BIC (SWIFT): CNBACZPP

IBAN: CZ92 0710 0001 2300 1822 8011

7611 - Pobočka Praha - referát 333 05

296/0265/1586

**Agentura ochrany přírody
a krajiny České republiky
Kaplanova 1931/1
148 00 Praha 11 - Chodov**

Zůstatek předchozího výpisu

ze dne 30.10.2020 17 978 979,44

Debetní obrát (0) 0,00

Kreditní obrát (1) 38 938,90

Konečný zůstatek

ze dne **06.11.2020** **18 017 918,34**

Počet položek celkem: 1

Limit debetního zůstatku: 0,00

Agentura ochrany přírody a krajiny ČR
Kaplanova 1931/1
148 00 Praha 11 - Chodov



LEGAL ENTITY

PRIVACY STATEMENT http://ec.europa.eu/info/sites/info/files/about_the_european_commission_eu_bud_et_privacy_statement_en.pdf
By submitting this form, you acknowledge that you have been informed about the processing of your personal data by the European Commission for accounting and contractual purposes.

Please use CAPITAL LETTERS and LATIN CHARACTERS when filling in the form.

PUBLIC LAW BODY ①

OFFICIAL NAME ②	AGENTURA OCHRANY PŘÍRODY KRAJINY A KRAJINY ČESKÉ REPUBLIKY		
	NATURE CONSERVATION AGENCY OF THE CZECH REPUBLIC		
ABBREVIATION	AOPK ČR		
MAIN REGISTRATION NUMBER ③	6293591		
SECONDARY REGISTRATION NUMBER (if applicable)			
PLACE OF MAIN REGISTRATION	CITY PRAGUE	COUNTRY	CZECH REPUBLIC
DATE OF MAIN REGISTRATION	01 DD	03 MM	1995 YYY
VAT NUMBER			
OFFICIAL ADDRESS	Kaplanova 1931, Praha 11 - Chodov		
POSTCODE	14800	P.O. BOX	
		CITY	Prague
COUNTRY	Czech Republic	PHONE	951421242
E-MAIL	aopk@nature.cz		

DATE

SIGNATURE OF AUTHORISED REPRESENTATIVE
--

STAMP
Agentura ochrany přírody a krajiny ČR Kaplanova 1931/1 148 00 Praha 11 - Chodov +14-

PLEASE COMPLETE AND SIGN THIS FORM AND ATTACH COPIES OF OFFICIAL SUPPORTING DOCUMENTS (RESOLUTION, LAW, REGISTER(S) OF COMPANIES, OFFICIAL GAZETTE, VAT REGISTRATION, ETC.)

- ① Public law body WITH LEGAL PERSONALITY, meaning a public entity being able to represent itself and act in its own name, i.e. being capable of suing or being sued, acquiring and disposing of property, entering into contracts. This legal status is confirmed by the official legal act establishing the entity (a law, a decree, etc.).
- ② National denomination and its translation in EN or FR if existing.
- ③ Registration number in the national register of the entity.

**ANNEX A5: Payment request for Twinning Grant Contract including
legal and financial identification forms**

[Date of the payment request]

For the attention of
[address of the Contracting Authority]
[Financial unit indicated in the "Contract"]³⁵

Reference number of the Twinning Grant Contract:
Title of the Twinning Grant Contract:
Name and address of the [Lead]³⁶ Member State Partner:
Payment request for number:
Period covered by the request for payment

Dear Sir/Madam,

I hereby request *<a further pre-financing payment/payment of the balance>* under the Twinning Grant Contract mentioned above.

The amount requested is *<according to the Option indicated in Article 4(1) of the Special Conditions of the Twinning Grant Contract /the following: ...>*.

Please find attached the following supporting documents:

- narrative and financial interim report (for further pre-financing payments)
- a forecast budget for the subsequent reporting period (for further pre-financing payments)
- narrative and financial final report (for payment of the balance).
- *<expenditure verification report [for payment of the balance]>*

The payment should be made to the following bank account: *<give the account number shown on the financial identification form annexed to the Twinning Grant Contract³⁷>*

Yours faithfully,

Declaration on honour

I hereby certify that the information contained in this payment request is full, reliable and true, and is substantiated by adequate supporting documents that can be checked.

I hereby certify that the costs declared have been incurred in accordance with this Contract and that they can be considered as eligible in accordance with the Contract.

Yours faithfully,

[signature]

³⁵ Please do not forget to send a copy of this letter to the entities mentioned in Article 5(1) of the Special Conditions of the Twinning Grant Contract, if any.

³⁶ In case of consortium of MS. A delegated body for handling payments might have been agreed by the parties.

³⁷ In case a different bank account has to be used a new financial identification form has to be timely submitted.

For the legal and financial identification forms to be used please use the links:

http://ec.europa.eu/budget/contracts_grants/info_contracts/legal_entities/legal-entities_en.cfm#en

http://ec.europa.eu/budget/library/contracts_grants/info_contracts/financial_id/fich_sien_ba_ub_en.pdf

Twinning Contract 2020/421-422

Terms of reference for an expenditure verification
of a Twinning Grant contract

(Annex A6)

ANNEX A6: Terms of reference for an Expenditure verification of a Twinning Grant Contract

To be completed by the (Lead) Member State Partner (MSP) and to be agreed with the Auditor.

The Auditor must be designated in accordance with the regulation prevailing for the (Lead) MSP.

The expenditure verification report must be issued by the Auditor

Terms of Reference for an Expenditure Verification of a Twinning Grant Contract

- External Action of the European Union -

HOW TO USE THIS TERMS OF REFERENCE MODEL? All text highlighted in yellow in this ToR model and in Annexes 1 and 2 is for instruction only and Member State Partners (MSP should remove it after use. The parts of the ToR presented in <.....> (e.g. <name of the (Lead) Member State Partner (MSP)> must be completed by the (Lead) MSP

The following are the terms of reference ("ToR") under which <name of the Coordinator (The term "Coordinator" refers to the (Lead) Member State Partner)> or the entity identified in Special Conditions on behalf of the coordinator agrees to engage < name of the audit firm> ("the Auditor") to perform an expenditure verification and to report in connection with a European Union financed Institution Building Twinning Grant Contract concerning <title and reference number of the Twinning Grant Contract> (the "contract"). Where in these ToR the "Contracting Authority" is mentioned, this refers to <the European Commission or name of another contracting authority> which has signed the Twinning Grant Contract with the (Lead) Member State Partner and is providing the funding. The Contracting Authority is not a party to this agreement.

1.1 Responsibilities of the Parties to the Engagement

In case of consortium of Member State Partners, the Member State Partner signing the Twinning Grant Contract and leading the consortium is referred to as the lead Member State Partner.

The term "Member State Partner(s)" refers collectively to all Member State Partners (MSP), including the lead Member State Partner.

The term "Coordinator" refers to the lead Member State Partner.

When there is only one Member State Partner, the terms Member State Partner(s) and Coordinator should both be understood as referring to the only Member State Partner.

- **The Coordinator** is responsible for providing a Financial Report for the action financed by the Twinning Grant Contract which complies with the terms and conditions of the Twinning Grant Contract and for ensuring that this Financial Report reconciles to the Member State Partner(s)'s accounting and bookkeeping system and to the underlying accounts and records. The Member State Partner(s) is responsible for providing sufficient and adequate information, both financial and non-financial, in support of the Financial Report.
- The Coordinator accepts that the ability of the Auditor to perform the procedures required by this engagement effectively depends upon the Member State Partner(s) , providing full and

free access to its(their) staff and its(their) accounting and bookkeeping system and underlying accounts and records.

- The "Auditor" is responsible for performing the agreed-upon procedures as specified in these ToR. "Auditor" refers to the audit firm contracted for performing this engagement and for submitting a report of factual findings to the Coordinator. "Auditor" can refer to the person or persons conducting the verification, usually the engagement partner or other members of the engagement team. The engagement partner is the partner or other person in the audit firm who is responsible for the engagement and for the report that is issued on behalf of the firm, and who has the appropriate authority from a professional, legal or regulatory body.

By agreeing these ToR the Auditor confirms that he/she meets at least one of the following conditions:

- The Auditor and/or the firm are a member of a national accounting or auditing body or institution which in turn is member of the International Federation of Accountants (IFAC).
- The Auditor and/or the firm are a member of a national accounting or auditing body or institution. Although this organisation is not member of the IFAC, the Auditor commits him/herself to undertake this engagement in accordance with the IFAC standards and ethics set out in these ToR.
- The Auditor and/or the firm is registered as a statutory auditor in the public register of a public oversight body in an EU member state in accordance with the principles of public oversight set out in Directive 2006/43/EC of the European Parliament and of the Council (this applies to auditors and audit firms based in an Member State³⁸).
- The Auditor and/or the firm is registered as a statutory auditor in the public register of a public oversight body in a third country and this register is subject to principles of public oversight as set out in the legislation of the country concerned (this applies to auditors and audit firms based in a third country).

1.2 Subject of the Engagement

The subject of this engagement is the Final Financial Report in connection with the Twinning Grant Contract for the period covering <dd Month yyyy to dd Month yyyy> and the action entitled <title of the action>, the 'Action'. Annex 1 to these ToR contains information about the Twinning Grant Contract.

1.3 Reason for the Engagement

Twinning Grant Contract. The Authorising Officer of the Commission requires this report because the payment of expenditure requested by the Coordinator is conditional on the factual findings of this report.

1.4 Engagement Type and Objective

This expenditure verification is an engagement to perform certain agreed-upon procedures with regard to the Financial Report for the Twinning Grant Contract. The objective of this expenditure verification is for the Auditor to carry out the specific procedures listed in Annex 2A to these ToR and to submit to the Coordinator a report of factual findings with regard to the specific verification procedures performed. Verification means that the Auditor examines the factual information in the Financial Report of the Coordinator and compares it with the terms and conditions of the Twinning Grant Contract. As this engagement is not an assurance engagement the Auditor does not provide an audit opinion and expresses no assurance. The Contracting Authority assesses for itself the factual findings reported by the Auditor and draws its own conclusions from these factual findings.

³⁸ Directive 2006/43 of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253 EEC.

1.5 Standards and Ethics

The Auditor shall undertake this engagement in accordance with:

- the International Standard on Related Services ("ISRS") 4400 *Engagements to perform Agreed-upon Procedures regarding Financial Information* as promulgated by the IFAC;
- the IFAC Code of Ethics for Professional Accountants (developed and issued by IFAC's International Ethics Standards Board for Accountants (IESBA), which establishes fundamental ethical principles for Auditors with regard to integrity, objectivity, independence, professional competence and due care, confidentiality, professional behaviour and technical standards. Although ISRS 4400 provides that independence is not a requirement for agreed-upon procedures engagements, the Contracting Authority requires that the Auditor is independent from the Member State Partner(s) and complies with the independence requirements of the IFAC Code of Ethics for Professional Accountants.

1.6 Procedures, Evidence and Documentation

The Auditor plans the work so that an effective expenditure verification can be performed. The Auditor performs the procedures listed in Annex 2A of these ToR ("Listing of specific procedures to be performed") and applies the guidelines in Annex 2B (Guidelines for specific procedures to be performed). The evidence to be used for performing the procedures in Annex 2A is all financial and non-financial information which makes it possible to examine the expenditure claimed by the Coordinator in the Financial Report. The Auditor uses the evidence obtained from these procedures as the basis for the report of factual findings. The Auditor documents matters which are important in providing evidence to support the report of factual findings, and evidence that the work was carried out in accordance with ISRS 4400 and these ToR.

1.7 Reporting

The report on this expenditure verification should describe the purpose, the agreed-upon procedures and the factual findings of the engagement in sufficient detail to enable the Coordinator and the Contracting Authority to understand the nature and extent of the procedures performed by the Auditor and the factual findings reported by the Auditor.

The use of the Model Report for an Expenditure Verification of a Twinning Grant Contract in Annex 3 of these ToR is compulsory. This report should be provided by the Auditor to <name of the Coordinator> within <xx; number of working days to be indicated by the Coordinator> working days after the day of signature of these ToR.

1.8 Other Terms

The fee for this engagement shall be <fee amount and currency>

[The Coordinator may want to agree a fixed fee for the engagement or otherwise. The Coordinator and the Auditor may want to agree specific terms if the Auditor needs to extend the verification coverage from 65% to 85%. The Coordinator should specify any reimbursable expenses and allowances (e.g. travelling, other) agreed with the Auditor and whether VAT and/or other relevant taxes are included in the fees/expenses.]

[The Coordinator and the Auditor can use this section to agree any other specific terms]

- Annex 1** Information about the Twinning Grant Contract
- Annex 2A** Listing of specific procedures to be performed
- Annex 2B** Guidelines for specific procedures to be performed
- Annex 3** Model report for an expenditure verification of an EU Twinning Grant Contract

For the Member State Partner:

For the Auditor:

Signature

Signature

<name and function>

<name and unction>

<date>

<date>

Annex 1: Information about the Twinning Grant Contract

[Annex to be completed by the Coordinator]

Information about the Twinning Grant Contract	
Reference number and date of the Twinning Grant Contract	< Contracting Authority's reference of the Twinning Grant Contract>
Twinning Grant Contract title	
Country	
Member State Partner(s)	< full name and address of the Member State Partner(s) as per the Twinning Grant Contract>
Start date of the implementation period of the Action	
End date of the implementation period of the Action	
Specific objective	<p>These are the effects on the political, social, economic and environmental areas targeted by EU intervention (the Twinning in this case) as well as changes in behaviour of addressees of EU intervention.</p> <p>For these to be achieved other external factors and the engagement, take-up (use) & actions of other players, not directly "in touch" with EU intervention, are required.</p> <p>Please be aware that what is written here will NOT ONLY depend on the Twinning project, it is also what is directly changed/influenced by the Twinning project.</p>
Mandatory results/outputs	<p>Direct products of the intervention (of activities of the Twinning in this case)</p> <p>The implementing partners (EU Member State(s) and the Beneficiary administration are 100% accountable for these results to be delivered).</p>
Total cost of the Action	<amount in Art. 3.1 of the Special Conditions of the Twinning Grant Contract>
Grant maximum amount	<amount in Art. 3.2 of the Special Conditions of the Twinning

	Grant Contract>
Total amount received to date by Coordinator from Contracting Authority	< Total amount received as per dd.mm.yyyy>
Total amount of the payment request	< provide the total amount requested for payment as per Annex A5 to the Special Conditions for Twinning Grant Contracts ((payment request for a Twinning Grant Contract) >
Contracting Authority	<Provide the name, position/title, phone and E-mail of the contact person at the Contracting Authority>. [To be completed only if the Contracting Authority is not the Commission.]
European Commission	< provide the name, position/title, phone and E-mail of the contact person in the Delegation or Office of the European Union in the country concerned, or if applicable at Headquarters>
Auditor	< Name and address of the audit firm and names/positions of the auditors>

Annex 2A Listing of Specific Procedures to be performed

[This Annex is a standard listing of specific procedures to be performed and it shall not be modified]

2. GENERAL PROCEDURES

2.1 Terms and Conditions of the Twinning Grant Contract

The Auditor:

- obtains an understanding of the terms and conditions of the Twinning Grant Contract by reviewing the Twinning Grant Contract and its annexes and other relevant information, and by inquiry of Coordinator;
- Obtains a copy of the original Twinning Grant Contract (signed by the Coordinator and the Contracting Authority) with its annexes;
- obtains and reviews the Report (which includes a narrative and a financial section) as per Article 2.1 of the General Conditions;
- verifies whether the Twinning Grant Contract is signed with one single Member State Partner or with a consortium of Member State Partners (in this case the term "Coordinator" is used);
- *Note:* the purpose of this procedure is for the Auditor to understand the Member State Partner(s) responsibilities for reporting and access to staff and documents.

The Twinning Manual and its Annexes provide important information for Twinning Grant Contracts (e.g. Annex 4 re basic rules and award procedures). Where necessary or useful reference will be made to the Twinning Manual and /or its annexes.

The Twinning Manual and its Annexes can be found at:

[https://ec.europa.eu/neighbourhood-enlargement/tenders/twinning_en]

2.2 Financial Report for the Twinning Grant Contract

The Auditor verifies that the Financial Report complies with the following conditions of Article 2 of the General Conditions of the Twinning Grant Contract:

- The Financial Report must conform to the model in Annex A3 and C5 of the Twinning Manual;
- The Financial Report should cover the Action as a whole, regardless of which part of it is financed by the Contracting Authority;
- The Financial Report should be drawn up in the language of the Twinning Grant Contract;
- The proof of the transfers of ownership of equipment, vehicles and supplies for which the purchase cost was more than EUR 5 000 per time (Article 7.5 of the General Conditions of the Twinning Grant Contract)

2.3 Rules for Accounting and Record keeping

The Auditor examines – when performing the procedures listed in this Annex - whether the Member State Partner(s) have complied with the following rules for accounting and record keeping of Article 16 of the General Conditions of the Twinning Grant Contract including and notably

- The accounts kept by the Member State Partner(s) for the implementation of the Action must be accurate and up-to-date;
- The Member State Partner(s) must have a double-entry book-keeping system;
- The accounts and expenditure relating to the Action must be easily traceable, identifiable and verifiable;

2.4 Reconciling the Financial Report to the Member State Partner(s) Accounting System and Records

The Auditor reconciles the information in the Financial Report to the Member State Partner(s)'s (MSP) accounting system and records (e.g. trial balance, general ledger accounts, sub ledgers etc.).

2.5 Exchange Rates

The Auditor verifies that the financial report for the Action is stated in the currency in accordance with Article 15.9 of the General Conditions. The Auditor verifies that costs incurred in other currencies than the one used in the Beneficiary's accounts for the Action have been converted in accordance with the Beneficiary's usual accounting practices and in accordance with Article 15.10 of the General Conditions unless otherwise provided for in the Special Conditions.

The Auditor verifies that amounts of expenditure incurred in a currency other than the Euro have been converted in accordance with General Condition Article 15.9.

2.6 Simplified Cost Options

- As provided for in the Twinning Manual, the Twinning Grant Contract includes a system of simplified costs in the form of unit costs (flat daily allowance per day worked in the Beneficiary country, daily subsistence allowance/ per diems) and a flat-rate financing (Twinning Project Support Cost).
- In respect of these simplified costs, the Auditor obtains an understanding of the conditions set out in:
 - **Article 2.1.c) of the General Conditions.** This Article stipulates that in case of simplified cost options the Report for the Action (narrative and financial) shall provide the qualitative and quantitative information needed to demonstrate the fulfilment of the conditions for reimbursement established in the Special Conditions;
 - **Section 6 of the Twinning Manual,**

Accordingly, the Auditor performs the specific procedures related to verification of simplified costs options that are set out at 4.1.(2) below.

3. PROCEDURES TO VERIFY CONFORMITY OF EXPENDITURE WITH THE BUDGET AND ANALYTICAL REVIEW

3.1 Budget of the Twinning Grant Contract

The Auditor carries out an analytical review of the expenditure headings in the Financial Report.

The Auditor verifies that the budget in the Financial Report corresponds with the budget of the Twinning Grant Contract (authenticity and authorisation of the initial budget) and that the expenditure incurred was indicated in the budget of the Twinning Grant Contract.

3.2 Amendments to the Budget of the Twinning Grant Contract

The Auditor verifies whether there have been amendments to the budget of the Twinning Grant Contract. Where this is the case the Auditor verifies that the Coordinator has:

- requested an amendment to the budget and obtained an addendum to the Twinning Grant Contract if such an addendum was required (Article 9 of the General Conditions as derogated and complemented by section 5.9 of the Twinning Manual and Annex A7 to the Twinning Grant Contract).
- notified the Contracting Authority about the amendment if the amendment was limited within the scope of GC Art 9.4 (section 5.9 of the Twinning Manual and Annex A7 to the Twinning Grant Contract) and an addendum to the Twinning Grant Contract was not required.

4. PROCEDURES TO VERIFY SELECTED EXPENDITURE

4.1 Eligibility of Costs

The Auditor verifies, for each expenditure item selected, the eligibility criteria set out below.

(1) Costs actually incurred (Article 14.1 of the General Conditions)

The Auditor verifies that the actual expenditure for a selected item was incurred by and pertains to the Member State Partner(s). The Auditor should take into account the detailed conditions for actual costs incurred as set out in Article 14.1.(i) to (iii). For this purpose the Auditor examines supporting documents (e.g. invoices, contracts) and proof of payment. The Auditor also examines proof of work done, goods received or services rendered and he/she verifies the existence of assets if applicable.

At final reporting stage the costs incurred during the implementation period but not yet paid can be accepted as actual costs incurred, provided that (1) a liability exists (order, invoice or equivalent) for services rendered or goods supplied during the implementation period of the action, (2) the final costs are known and (3) these costs are listed in the final Financial Report (Annex C5 to the Twinning Manual) together with the estimated date of payment (see Article 14.1.a).(ii) of the General Conditions). The Auditor verifies whether these cost items have effectively been paid at the moment of the auditor's verification.

(2) Simplified cost options³⁹ (Section 6 and Annex B of the Twinning Manual and Article 14.3 to 14.5 of the General Conditions as derogated by Article 7.2.6 of the Special Conditions)

As provided for in the Twinning Manual, the Twinning Grant Contract includes a system of simplified costs in the form of unit costs (fee per day worked in the Beneficiary country and per diems) and flat-rate financing (Twinning Project Support Costs). In this respect, the Auditor verifies:

- to which (sub) cost-headings and/or cost items (Annex A3 (Budget) of the Twinning Grant Contract) this system of simplified costs apply;
- which amounts, unit costs and flat-rates have been contractually agreed (Annex A3 (Budget) of the Twinning Grant Contract);
- which quantitative and/or qualitative information was used to determine and justify the declared costs (e.g. number of staff, number of items purchased; type of costs and activities financed by unit costs);
- whether the maximum amounts of simplified cost options for each Member State Partner are not exceeded, in accordance with the conditions established in the Contract;
- the plausibility (i.e. necessity, reasonableness, reality) of the quantitative and qualitative information related to the declared costs;
- that the costs covered by unit costs and/or flat-rates are not included (no double funding) in other direct costs, either actual or under simplified cost options;
- that the total costs stated in the Financial Report have been correctly determined;

Note: The Auditor is not required to verify the actual costs on which unit costs and/or flat-rates are based.

(3) Cut-off - Implementation period (Article 14.1a of the General Conditions)

The Auditor verifies that the expenditure for a selected item was incurred during the implementation period of the Action. An exception is made for costs relating to final reports including expenditure verification report, which may be incurred after the implementation period of the Twinning Grant Contract.

(4) Budget (Article 14.1b of the General Conditions)

The Auditor verifies that the expenditure for a selected item was indicated in the Action budget.

(5) Necessary (Article 14.1c of the General Conditions)

³⁹ Refer also to Annex "E3a2 Checklist for simplified cost options" to the PRAG for additional information.

The Auditor verifies whether it is plausible that the expenditure for a selected item was necessary for the implementation of the Action and that it had to be incurred for the contracted activities of the Action by examining the nature of the expenditure with supporting documents, notably in line with the provisions of the Common Twinning Manual.

(6) Records (Article 14.1d of the General Conditions)

The Auditor verifies that expenditure for a selected item is recorded in the Member State Partner(s) accounting system and was recorded in accordance with the applicable accounting standards of the country where the Member State Partner(s) is established and the Member State Partner(s) usual cost accounting practices.

(7) Applicable legislation (Article 14.1e of the General Conditions)

The Auditor verifies that expenditure complies with the requirements of tax and social security legislation where this is applicable (for example: employers' part of taxes, pension premiums and social security charges).

(8) Justified (Article 14.1e of the General Conditions)

The Auditor verifies that expenditure for a selected item is substantiated by evidence (see section 1 of Annex 2B, Guidelines for Specific Procedures to be performed) and supporting documents as specified in the Annexes to the Twinning Grant Contract, in the Twinning Manual and in Article 16.1, 16.2, 16.7, 16.8 and 16.9 of the General Conditions of the Twinning Grant Contract.

(9) Valuation

The Auditor verifies that the monetary value of a selected expenditure item agrees with underlying documents (e.g. invoices, salary statements) and that correct exchange rates are used where applicable.

(10) Classification

The Auditor examines the nature of the expenditure for a selected item and verifies that the expenditure item has been classified under the correct (sub)heading of the Financial Report.

(11) Compliance with Procurement, Nationality and Origin Rules

Where applicable the Auditor examines which procurement, nationality and origin rules apply for a certain expenditure (sub)heading, a class of expenditure items or an expenditure item. The Auditor verifies whether the expenditure was incurred in accordance with such rules by examining the underlying documents of the procurement and purchase process. Where the Auditor finds issues of non-compliance with procurement rules, he/she reports the nature of such issues as well as their financial impact in terms of ineligible expenditure. When examining procurement documentation the Auditor takes into account the risk indicators listed in Annex 2B and he/she reports, if applicable, which of these indicators were found.

4.2 Eligibility of Direct Costs (Article 14.2 of the General Conditions)

(1) The Auditor verifies that expenditure for selected items, which are recorded under one of the direct costs headings of the Financial Report, are covered by the direct costs as defined in Article 14.2 by examining the nature of these expenditure items.

(2) The Auditor verifies that duties, taxes and charges, including VAT, which are recorded under direct costs, are **not recoverable** by the Member States Partner(s) (see Article 14.2.g) of the General Conditions). This procedure is not necessary in case Article 7.1 of the Special Conditions provides that duties, taxes and charges, including VAT are **not eligible**.

The Auditor obtains evidence that the Member States Partner(s) cannot reclaim the duties, taxes or charges, including VAT through an exemption system and/or a refund a posteriori. For this purpose the Auditor should refer to Annex E3a1 to the PRAG (Information on the tax regime) which provides information on the tax regime applicable to grant contracts (Note: the standard template / text are annexed to the PRAG and it can be found at http://ec.europa.eu/europeaid/funding/about-funding-and-procedures/procedures-and-practical-guide-prag_en).

4.3 Contingency reserve (Article 14.7 of the General Conditions)

The Auditor verifies that provisions for the contingency reserve does not exceed 2.5% of the direct eligible costs. Costs directly related to sustaining the results would be acceptable for financing under contingency reserve provided agreement between the contracting parties. Costs could also be re-activated for other operational purposes if agreed as part of a work-plan or addendum.

4.4 Indirect costs (Article 14.8 of the General Conditions)

The Auditor verifies that the indirect costs (heading 10 in Financial Report) do not exceed the maximum percentage of 6% of the total final amount of eligible direct costs of the Action or the percentage established in Article 3 of the Special Conditions of the Twinning Grant Contract if applicable.

4.5 In kind contributions (Article 14.9 of the General Conditions)

The Auditor verifies that the costs in the Financial Report do not include contributions in kind. Any contributions in kind (these could be listed separately in Annex A3 (Budget of the Twinning Grant Contract), do not represent actual expenditure and are not eligible costs.

4.6 Non-eligible costs (Article 14.11 of the General Conditions)

The Auditor verifies that the expenditure for a selected item does not concern an ineligible cost as described in Article 14.9 of the General Conditions. These costs include *inter alia* currency exchange losses.

4.7 Revenues of the Action

The Auditor examines whether the revenues which should be attributed to the Action (including grants and funding received from other donors and other revenue generated by the Member State Partner(s) in the context of the Action have been allocated to the Action and disclosed in the Financial Report. For this purpose the Auditor inquires with the Member State Partner(s) and examines documentation obtained from the Member State Partner(s). The Auditor is not expected to examine the completeness of the revenues reported.

Annex 2B Guidelines for Specific Procedures to be performed

[This Annex provides standard guidelines for the specific procedures to be performed and these guidelines must not be modified]

1. VERIFICATION EVIDENCE

When performing the specific procedures listed in Annex 2A, the Auditor may apply techniques such as inquiry and analysis, (re)computation, comparison, other clerical accuracy checks, observation, inspection of records and documents, inspection of assets and obtaining confirmations.

The Auditor obtains verification evidence from these procedures to draw up the report of factual findings. Verification evidence is all information used by the Auditor in arriving at the factual findings and it includes the information contained in the accounting records underlying the Financial Report and other information (financial and non-financial).

The contractual requirements that relate to verification evidence are:

- Expenditure should be identifiable, verifiable and recorded in the accounting records of the Member State Partner(s) (Article 14.1.d of the General Conditions of the Twinning Grant Contract);
- The Member State Partner(s) will allow any external auditor to carry out verifications on the basis of supporting documents for the accounts, accounting documents and any other document relevant to the financing of the Action. The Member State Partner(s) give access to all documents and databases concerning the technical and financial management of the Action (Article 16.3 of the General Conditions);
- Article 16.9 of the General Conditions of the Twinning Grant Contract provides a list of the types and nature of evidence that the Auditor will often find in expenditure verifications.

Moreover, for the purpose of the procedures listed in Annex 2A, records, accounting and supporting documents:

- shall be easily accessible and filed so as to facilitate their examination (Article 16.7 of the General Conditions);
- shall be available in the original form, including in electronic form (Article 16.8 of the General Conditions);

Guidance: records and accounting and supporting documents should be available in documentary form, whether paper, electronic or other medium (e.g. a written record of a meeting is more reliable than an oral presentation of the matters discussed. Electronic documents can be accepted only where:

- the documentation was first received and created (e.g. an order form or confirmation) by the Member State Partner(s) in electronic form; or
 - the Auditor is satisfied that the Beneficiary administration uses an electronic archiving system, which meets established standards (e.g. a certified system which complies with national law).
- should preferably be obtained from independent sources outside the entity (an original supplier's invoice or contract is more reliable than an internally approved receipt note);
 - which is generated internally is more reliable if it has been subject to control and approval;
 - obtained directly by the Auditor (e.g. inspection of assets) is more reliable than evidence obtained indirectly (e.g. inquiry about the asset).

If the Auditor finds that the above criteria for evidence are not sufficiently met, he/she should detail this in the factual findings.

2. OBTAINING AN UNDERSTANDING OF THE TERMS AND CONDITIONS OF THE TWINNING GRANT CONTRACT (ANNEX 2A - PROCEDURE 1.1)

The Auditor obtains an understanding of the applicable Twinning Manual and of the terms and conditions of the Twinning Grant Contract. He/she should pay particular attention to Annex 1 of the Twinning Grant Contract (the Description of the Action), Annex 2 (General Conditions) and Annex 4 (Contract-award procedures), which provides principles for procurement (including nationality and origin rules) by grant beneficiaries in the context of Twinning. Failure to comply with these rules makes expenditure ineligible for EU financing.

These procurement rules apply to all Twinning Grant Contracts but depending on the legal basis for the Twinning Grant Contract nationality and origin rules may vary. The Auditor ensures with the Member State Partner(s) that the applicable nationality and origin rules are clearly identified and understood. Applicable rules on nationality and origin are set out in Annex A2a- A2c to the PRAG. See:

http://ec.europa.eu/europeaid/work/procedures/implementation/index_en.htm

).

If the Auditor finds that the terms and conditions to be verified are not sufficiently clear he/she should request clarification from the grant Beneficiaries

3. SELECTING EXPENDITURE FOR VERIFICATION (ANNEX 2A - PROCEDURES 4.1 – 4.6)

The expenditure claimed by the Coordinator in the Financial Report is generally presented under the standard template for the Twinning Final Report (Annex C5 to the Twinning Manual). Expenditure headings can be broken down into expenditure subheadings.

Expenditure subheadings can be broken down into individual expenditure items or classes of expenditure items with the same or similar characteristics. The form and nature of the supporting evidence (e.g. a payment, a contract, an invoice etc.) and the way expenditure is recorded (e.g. journal entries) vary with the type and nature of the expenditure and the underlying actions or transactions. However, in all cases expenditure items should reflect the accounting (or financial) value of the underlying actions or transactions, whatever the type and nature of the action or transaction concerned.

Value should be the principal factor used by the Auditor to select expenditure items or classes of expenditure items for verification. The Auditor selects high-value expenditure items to ensure an appropriate coverage of expenditure.

4. VERIFICATION COVERAGE OF EXPENDITURE (ANNEX 2A - PROCEDURES 4.1 – 4.6)

The Auditor applies the principles and criteria set out below when planning and performing the specific verification procedures for selected expenditure in Annex 2A (procedures 3.1 – 3.7).

Verification by the Auditor and verification coverage of expenditure items does not necessarily mean a complete and exhaustive verification of all the expenditure items that are included in a specific expenditure heading or subheading. The Auditor should ensure a systematic and representative verification. Depending on certain conditions (see further below) the Auditor may obtain sufficient verification results for an expenditure heading or subheading by looking at a limited number of selected expenditure items.

The Auditor may apply statistical sampling techniques for the verification of one or more expenditure headings or subheadings of the Financial Report. The Auditor examines whether 'populations' (i.e. expenditure subheadings or classes of expenditure items within expenditure subheadings) are suitable and sufficiently large (i.e. are made up of large numbers of items) for effective statistical sampling.

If applicable the Auditor should explain in the report of factual findings for which headings or subheadings of the Financial Report sampling has been applied, the method used, the results obtained and whether the sample is representative.

The Expenditure Coverage Ratio ("ECR") is the total amount of expenditure verified by the Auditor expressed as a percentage of the total amount of expenditure reported by the Coordinator in the Financial Report. This amount is reported in Annex V of the Twinning Grant Contract.

The Auditor ensures that the overall ECR is at least 65%. If he/she finds an exception rate of less than 10% of the total amount of expenditure verified (i.e. 6.5%) the Auditor finalises the verification procedures and continues with reporting.

If the exception rate found is higher than 10% the Auditor extends verification procedures until the ECR is at least 85%. The Auditor then finalises verification procedures and continues with reporting regardless of the total exception rate found. The Auditor ensures that the ECR for each expenditure heading and subheading in the Financial Report is at least 10%.

5. PROCEDURES TO VERIFY SELECTED EXPENDITURE (ANNEX 2A - PROCEDURES 4.1 – 4.6)

The Auditor verifies the selected expenditure items by carrying out procedures 3.1 - 3.7 listed in Annex 2A and reports all the factual findings and exceptions resulting from these procedures. Verification exceptions are all verification deviations found when performing the procedures set out in Annex 2A.

The Auditor quantifies the amount of verification exceptions found and the potential impact on the EU contribution, should the Commission declare the expenditure item(s) concerned ineligible (taking into account the percentage by funding of the Commission and the impact on indirect expenditure (e.g. administrative costs, overheads)). The Auditor reports all exceptions found including those for which he/she cannot quantify the amount of the verification exception found and the potential impact on the EU contribution.

Specific guidance for procedure 4.1.2 (compliance with Simplified cost options)

The Auditor is not required to verify the actual costs on which unit costs and/or flat-rates are based.

The Auditor verifies that the Twinning Project Support Costs comply with the requirements as set forth in the Special Conditions of the Twinning Grant Contract and Annex B of the Twinning Manual.

Specific guidance for procedure 4.1.11 (compliance with Procurement, Nationality and Origin Rules)

The Auditor verifies whether the expenditure for a selected item was incurred in accordance with the applicable procurement, nationality and origin rules by examining the underlying documents on the procurement and purchase processes (as per Annex A4). These documents relate to the opening of tenders, the assessment of the eligibility of tenderers and conformity of tenders, the evaluation of the tenders and the decisions with regard to the awarding of the contract. When examining these procurement documents the Auditor takes into account the risk indicators listed at the end of this Annex and he/she reports, if applicable, which of these indicators were identified.

Specific guidance for procedure 4.3 (Contingency Reserve)

The Auditor verifies that the contingency reserve does not exceed 2.5% of the total eligible costs (direct and indirect) of the Action (sections 5.6.3 of the Twinning Manual).

RISK INDICATORS PROCUREMENT

- Inconsistencies in the dates of the documents or illogical sequence of dates. Examples:
 - Offer dated after the award of contract or before the sending of the invitations to tender
 - Offer of the winning tenderer dated before the publication date of the tender or dated significantly later than offers from other tenderers
 - Tenders by different candidates all having the same date
 - Dates on documents not plausible/consistent with dates on accompanying documentation (e.g. date on the offer not plausible/consistent with the postal date on the envelope; date of a fax not plausible/consistent with the printed date of the fax machine)
- Unusual similarities in offers by candidates participating in the same tender. Examples:
 - Same wording, sentences and terminology in tenders of different tenderers
 - Same layout and format (e.g. font type, font size, margin sizes, indents, paragraph wrapping, etc.) in tenders from different tenderers

- Similar letterhead paper or logos
- Same prices used in tenders from different tenderers for a number of subcomponents or line items
 - Identical grammar, spelling or typing errors in tenders from different tenderers
 - Use of similar stamps and similarities in signatures
- Financial statement or other information indicating that two tenderers participating in the same tender are related or part of a same group (e.g. where financial statements are provided, the notes to the financial statements may disclose ultimate ownership of the group. Ownership information may also be found in public registers for accounts)
- Inconsistencies in the selection and award decision process. Examples:
 - Award decisions not plausible / consistent with selection and award criteria
 - Errors in the application of the selection and award criteria
 - A regular supplier of the Beneficiary administration participates as a member of a tender evaluation committee
- Other elements and examples indicating a risk of privileged relationship with tenderers:
 - The same tenderer (or small group of tenderers) is invited with unusual frequency to tender for different contracts
 - The same tenderer (or small group of tenderers) wins an unusually high proportion of the bids
 - A tenderer is frequently awarded contracts for different types of goods or services
 - The winning tenderer invoices additional goods not foreseen in the tender (e.g. additional spare parts invoiced without clear justification, installation costs invoiced although not provided for in the offer).

Other documentation, issues and examples indicating a risk of irregularities:

- Use of photocopies instead of original documents
 - Use of pro-forma invoices as supporting documents instead of official invoices
 - Manual changes on original documents (e.g. figures manually changed, figures "tippexed" etc.)
 - Use of non-official documents (e.g. letterhead paper not showing certain official and/or compulsory information such as commercial registry number, company tax number etc.)
-

Annex 3 Model Report for an Expenditure Verification of a Twinning Grant Contract

HOW TO USE THIS MODEL REPORT? All text highlighted in yellow in this model report is for instruction only and auditors should remove it after use. Information requested in pointed brackets <.....> (e.g. <name of the Coordinator>) must be filled in by the auditor.

<To be printed on AUDITOR'S letterhead>

Report for an Expenditure Verification of a Twinning Grant

<Title of and number of the Twinning Grant Contract >

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Report of Factual Findings

<Name of contact person(s)>, < Position>

< name of the Coordinator>

<Address>

<dd Month yyyy>

Dear <Name of contact person(s)>

In accordance with the terms of reference dated <dd Month yyyy> that you agreed with us, we provide our Report of Factual Findings ("the Report"), with respect to the accompanying Financial Report for the period covering <dd Month yyyy - dd Month yyyy> (Annex 1 of this Report). You requested certain procedures to be carried out in connection with your Financial Report and the European Union financed Twinning Grant Contract concerning <title and number of the contract>, the "Twinning Contract".

Objective

Our engagement was an expenditure verification which is an engagement to perform certain agreed-upon procedures with regard to the Financial Report for the Twinning Grant Contract between you and <the European Commission or the name of another contracting authority> the "Contracting Authority". The objective of this expenditure verification is for us to carry out certain procedures to which we have agreed and to submit to you a report of factual findings with regard to the procedures performed.

Standards and Ethics

Our engagement was undertaken in accordance with:

- International Standard on Related Services ("ISRS") 4400 *Engagements to perform Agreed-upon Procedures regarding Financial Information* as promulgated by the International Federation of Accountants ("IFAC");
- the *Code of Ethics for Professional Accountants* issued by the IFAC. Although ISRS 4400 provides that independence is not a requirement for agreed-upon procedures engagements, the Contracting Authority requires that the auditor also complies with the independence requirements of the *Code of Ethics for Professional Accountants*;

Procedures performed

As requested, we have only performed the procedures listed in Annex 2A of the terms of reference for this engagement (see Annex 2 of this Report).

These procedures have been determined solely by the Contracting Authority and the procedures were performed solely to assist the Contracting Authority in evaluating whether the expenditure claimed by you in the accompanying Financial Report is eligible in accordance with the terms and conditions of the Twinning Grant Contract.

Because the procedures performed by us did not constitute either an audit or a review made in accordance with International Standards on Auditing or International Standards on Review Engagements, we do not express any assurance on the accompanying Financial Report.

Had we performed additional procedures or had we performed an audit or review of the financial statements of the Member State Partner(s) in accordance with International Standards on Auditing, other matters might have come to our attention that would have been reported to you.

Sources of Information

The Report sets out information provided to us by you in response to specific questions or as obtained and extracted from your accounts and records

Factual Findings

The total expenditure which is the subject of this expenditure verification amounts to EUR <xxxxxx>.

The Expenditure Coverage Ratio is <xx%>. This ratio represents the total amount of expenditure verified by us expressed as a percentage of the total expenditure which is the subject of this expenditure verification. The latter amount is equal to the total amount of expenditure reported by you in the Financial Report and claimed by you for deduction from the total sum of pre-financing under the Twinning Grant Contract as per your Payment Request of <dd Month yyyy>.

We report the details of our factual findings which result from the procedures that we performed in Chapter 2 of this Report.

Use of this Report

This Report is solely for the purpose set forth above under objective.

This report is prepared solely for your own confidential use and solely for the purpose of submission by you to the Contracting Authority in connection with the requirements as set out in Article 15 of the General Conditions of the Twinning Grant Contract. This report may not be relied upon by you for any other purpose, nor may it be distributed to any other parties.

The Contracting Authority is not a party to the agreement (the terms of reference) between you and us and therefore we do not owe or assume a duty of care to the Contracting Authority who may rely upon this expenditure verification report at its own risk and discretion. The Contracting Authority can assess

for itself the procedures and findings reported by us and draw its own conclusions from the factual findings reported by us.

The Contracting Authority may only disclose this Report to others who have regulatory rights of access to it in particular the European Commission [to delete if the Commission is the Contracting Authority], the European Anti-Fraud Office and the European Court of Auditors.

This Report relates only to the Financial Report specified above and does not extend to any of your financial statements.

We look forward to discussing our Report with you and would be pleased to provide any further information or assistance which may be required.

Yours sincerely,

Auditors' signature *[person or firm or both, as appropriate and in accordance with company policy]*

Name of Auditor signing *[person or firm or both, as appropriate]*

Auditors' address *[office having responsibility for the engagement]*

Date of signature <dd Month yyyy> [date when the final report is signed]

1. INFORMATION ABOUT THE TWINNING GRANT CONTRACT

[Chapter 1 should include a brief description of the Twinning Grant Contract and the Action, the Coordinator/Member State Partner(s) and key financial/budget information. (maximum one page)]

2. PROCEDURES PERFORMED AND FACTUAL FINDINGS

We have performed the following specific procedures listed in Annex 2A of the terms of reference for the expenditure verification of the Twinning Grant Contract ("ToR"):

- 1 General Procedures
- 2 Procedures to verify conformity of expenditure with the budget and analytical review
- 3 Procedures to verify selected expenditure

We have applied the rules for selection of expenditure and the principles and criteria for verification coverage as set out in Annex 2B (sections 3 and 4) of the ToR for this expenditure verification.

[Explain here any difficulties or problems encountered]

The total expenditure verified by us amounts to EUR <xxx> and is summarised in the table below. The overall Expenditure Coverage Ratio is <xx%>.

[Provide here a summary table of the Financial Report in Annex 1, presenting for each (sub) heading the total expenditure amount reported by the Coordinator, the total expenditure amount verified and the percentage of expenditure covered]

We have verified the selected expenditure as shown in the above summary table and we have carried out, for each expenditure item selected, the verification procedures specified at point 3.1 to 3.7 of Annex 2A of the ToR for this expenditure verification. We report our factual findings resulting from these procedures below.

1. GENERAL PROCEDURES

1.1 Terms and Conditions of the Twinning Grant Contract

We have obtained an understanding of the terms and conditions of this Twinning Grant Contract in accordance with the guidelines in Annex 2B (section 2) of the ToR.

[Describe factual findings and specify errors and exceptions. Procedures 4.1 - 4.6 in Annex 2A. If there are no factual findings this should be explicitly stated as follows for each procedure: "No factual findings have arisen from this procedure".]

1.2 Financial Report for the Twinning Grant Contract

1.3 Rules for Accounting and Record keeping

1.4 Reconciling the Financial Report to the Member State Partner(s) Accounting System and Records

1.5 Exchange Rates

1.6 Simplified Cost Options

2. PROCEDURES TO VERIFY CONFORMITY OF EXPENDITURE WITH THE BUDGET AND ANALYTICAL REVIEW

2.1 Budget of the Twinning Grant Contract

2.2 Amendments to the Budget of the Twinning Grant Contract

[Describe factual findings and specify errors and exceptions. Procedures 2.1 – 2.2 in Annex 2A. If there are no factual findings this should be explicitly stated as follows for each procedure: "No factual findings have arisen from this procedure".]

3. PROCEDURES TO VERIFY SELECTED EXPENDITURE

We have reported further below all the exceptions resulting from the verification procedures specified at point 4.1– 4.6 of Annex 2A of the ToR for this expenditure verification insofar these procedures applied to the selected expenditure item.

We have quantified the amount of the verification exceptions found and the potential impact on the EU contribution, should the Commission declare the expenditure item(s) concerned ineligible (where applicable taking into account the percentage of funding of the Commission and the impact on indirect expenditure (e.g. administrative costs, overheads)). We have reported all the exceptions found including the ones for which we cannot quantify the amount or the potential impact on the EU contribution.

[Specify the expenditure amounts / items for which exceptions (= deviations between facts and criteria) were found, and the nature of the exception – this means which of the specific condition described at point 4.1 to 4.6 of Annex 2A of the ToR were not respected. Quantify the amount of verification exceptions found and the potential impact on the EU contribution, should the Commission declare the expenditure item(s) concerned ineligible]

3.1 Eligibility of Costs

We have verified, for each expenditure item selected, the eligibility criteria set out at procedure 3.1 in Annex 2A of the ToR for this expenditure verification.

[Describe factual findings and specify errors and exceptions. Procedure 3.1 in Annex 2A: eligibility of costs and the eligibility criteria (1) to (9). Example: we found that an expenditure amount of EUR 6,500 included in subheading 3.2 (furniture, computer equipment) of the Financial Report was not eligible. An amount of EUR 2,000 related to expenditure incurred outside the implementation period. Supporting evidence was not available for three transactions totalling EUR 1 200. The required procurement rules for purchases of office computers for EUR 3,300 were not respected. (Note: relevant details such as accounting record references or documents should be provided).]

- 3.2 Eligible Direct Costs (Article 14.2 of the General Conditions)**
- 3.3 Provision for Contingency Reserve (section 6.2.11 of the Twinning Manual)**
- 3.4 Twinning Project Support Costs (section 6.2.14 of the Twinning Manual)**
- 3.5 In kind contributions (Article 14.8 of General Conditions)**
- 3.6 Non-eligible costs (Article 14.9 of GC)**
- 3.7 Revenues of the Action**

[Describe factual findings and specify errors and exceptions. Procedures 4.2 - 4.6 in Annex 2A]

Annex 1 Financial Report for the Twinning Grant Contract

[Annex 1 should include the Member State Partner(s) financial report for the Twinning Grant Contract, which is the subject of the verification. The financial report should be dated and indicate the period covered.]

Annex 2 Terms of Reference Expenditure Verification

[Annex 2 should include a signed and dated copy of the terms of reference for the expenditure verification of this Twinning Grant Contract including Annex 1 (information about the Twinning Grant Contract) and Annex 2A (Listing of the specific procedures to be performed).]

Twining Contract 2020/421-422
Financial Annex
(Annex A7)

1. The Project Budget (Annex A3)

1.1 General remarks

The total budget allocated to the execution of the Twinning project must remain within the limits of the amount referred to in the project Twinning Fiche. No increase of this amount is allowed.

The Twinning initial and subsequent rolling work plans shall be accompanied by a detailed budget. For each activity, individual items of expenditures shall be listed and quantified and unit costs and flat rates as per the contract accounted for.

While the work plan should define all activities foreseen in the framework of the Twinning project, irrespective of whether they are carried out under the responsibility of the Beneficiary or of the MS, the breakdown of costs shall be provided only for activities financed by the EU grant.

1.2 Structure of the budget

The Twinning budget shall have one budget heading identifying the compensation of costs related to the RTA and his/her assistant(s), one budget heading for the horizontal costs, one budget heading for the mandatory results/outputs broken further down in components linked to each mandatory result/output and the detailed activities under these, one budget-line for the contingency reserve and one budget-line for the flat rate for indirect costs.

The global amount allocated for each budget heading and budget line is included in the initial contract as Annex A3 to the Twinning Grant Contract

For the purpose of the application of the 25% rule for changes via addendum only the budget headings, but not the budget lines, are concerned.

The relevant unit costs and flat rates set for Twinning projects are reflected under each budget heading and its sub-headings

Participation in actions linked to development of the initial and subsequent work plans including Project Steering Committee meetings by the Member State PL, Component leaders and other support staff and participation in events agreed under the communication and visibility plan by the Member State PL(s) are covered under the budget heading for horizontal cost. Member State Component Leaders and Beneficiary Component Leader counterparts should participate in the meetings on topics related to their competences. If not present in the Beneficiary country for the implementation of project activities at the moment of the meeting, Member State Component Leaders could contribute via video- or tele-conferencing. Member State NCPs and the Beneficiary NCPs can attend any meeting of the Project Steering Committee on their own costs. For the activities mentioned the Member State PL() and/or other support staff are considered short term experts. Travel and daily subsistence allowances linked to the participation of the Beneficiary PL and/or RTA counterpart in Commission Headquarters trainings are also covered under this budget heading as is the costs – based on real costs - of the communication and visibility plan and the exceptionally justified supplies necessary for efficient implementation of the project.

Regarding the amount allocated to the budget heading for mandatory results/outputs, the amounts defined for each component (referring to each mandatory result/output) should at the initial contract stage be defined as a global amount, as also identified in Annex A3 of the Twinning Grant Contract.

The allocation for Contingency reserve is fixed as 2.5% of the direct costs at the time of the contracting. Should the reserves be utilised for the implementation of the project the reserves are re-allocated to the relevant budget heading.

The flat rate for indirect costs is fixed at 6% of the direct costs as per Annex B.

In the budget accompanying the initial and subsequent work plans, the individual activities represent separate items under the relevant budget heading, broken-down according to the specific costs for the activity. An activity can include a number of sub-activities.

Costs budgeted in simplified forms (unit costs or flat rates as per Annex B) shall be identified in Annex A3 of the Twinning Grant Contract, with the indication of the applicable values. Those values shall appear, as appropriate, in the breakdown of costs for each activity of the work plan.

All amounts established as unit costs or flat rates remain unchanged for the whole duration of the implementation of the project.

2. Changes to a Twinning Grant Contract

The work plan of a Twinning project needs to be prepared and agreed with sufficient detail before the activities linked to the components are implemented, to provide objective grounds for the funding requested. However, in practice, with many different activities taking place, a Twinning project is subject to all sorts of unforeseen events and may need to be adjusted in the course of implementation. A high degree of flexibility is therefore necessary. **Changes to the mandatory results/outputs should however be exceptional and duly justified and should not contradict the provisions of the respective financing decisions.**

The following section therefore firstly details (1) the requirements for all changes to a Twinning Grant Contract and thereafter (2) the more specific rules regarding budgetary changes.

(1) Changes in general

The following procedures shall apply:

A. Addenda

Substantial changes to the Twinning Grant Contract must be formalised in an addendum signed by all contracting parties including the PL(s) of both Member State administration and Beneficiary administration and is processed according to implementation mode (direct or indirect).

The following changes to a Twinning Grant Contract require a formal addendum:

- The relevant field of cooperation with the EU and/or the *Union acquis* related to the Twinning project work plan).
- The Member State administration involved in the Twinning project as mentioned in Article 5 of the Twinning Grant Contract.

- The execution period of the contract and the implementation period of the Action (Article 2 of the Twinning Grant Contract).
- Mandatory results/outputs and targets to be achieved in line with the Twinning project work plan.
- Identity of the Member State and Beneficiary PLs, and MS RTA
- Reallocations beyond 25% of the budget headings under the Twinning Grant Contract (Annex A3).

An addendum is not required when the implementation and/or the funding of the Twinning Grant Contract is suspended or resumed, or when the Twinning Grant Contract is terminated. The decision to suspend and resume the implementation and/or the funding of the Twinning Grant Contract or to terminate the Twinning Grant Contract is regulated by Article 7 of the Special Conditions (Annex A) and Articles 11 and 12 of the General Conditions (Annex A2).

As a result of the lifting of a suspension, an addendum may be required to extend the duration of the contract and, if relevant, to adapt the Twinning Grant Contract to the new implementing conditions. The extended implementation period must however not go beyond the end of the operational implementation phase of the Financing Agreement under which the Twinning Grant Contract is funded (where there is a Financing Agreement).

When the Contracting Authority is not the EUD, the decision to suspend or terminate the Twinning Grant Contract requires the prior approval of the EUD.

B. Work plans and side letters

Changes to work plans and side letters and corresponding budgets resulting in re-allocations above 25% between budget headings require an addendum to be processed.

Changes processed cannot affect the basic purpose of the project and/or the substantially change the mandatory results/outputs even if agreed in the Project Steering Committee.

Changes concerning the identity of Member State Component Leaders and junior PL.

Work plans

The initial 6 months minimum work plan will serve as the basis for the development of a rolling work plan, with the progressive addition of the details of further and/or closed activities. As a living document, it is regularly updated to take stock of progress made, foreseen or unforeseen developments, availability of Member State and Beneficiary experts, etc., always in the prospect of the achievement of the mandatory results/outputs. The initial and the subsequent updates of the work plan are formalised as part of the quarterly meetings of the Project Steering Committee (see section 5.2.4 of the Twinning Manual).

The work plan is composed of two parts, the description of activities and the corresponding budget. Activities must be identified with the same reference and title in both parts, so that costs can clearly and unambiguously be associated to each budget heading and components.

The work plan being defined as a sequence of activities to be implemented by one side and/or the other, together constituting a strategy aimed at achieving the mandatory results/outputs.

The work plan needs to explicitly mention the Beneficiary departments or bodies concerned by the activities, the staff responsible for the mobilisation of human and logistical resources, the financial resources that might be necessary from the Beneficiary side and the timetable of

actions to be executed in parallel or complementarily to the activities implemented by Member State experts. The model for the work plan is under Annex C15.

Side letters

Side letters are reserved to changes taking place between Project Steering Committee meetings. These side letters are discussed at the first coming Project Steering Committee after their notification to the Contracting Authority. The content and budgetary consequences of a side letter are reflected in the updated work plan including the budget changes being discussed at the Project Steering Committee meeting. The model for the side letter is under Annex C13.

The two PLs (Member State and Beneficiary) jointly decide on a side letter, provided the principles described in the present section as well as the Twinning rules are respected. They formalise the change in the form of a side letter to the Twinning Grant, which lays down the changes and which is jointly signed by both Member State and Beneficiary PL. Member State PL may however delegate RTA to sign side letters on his/her behalf. The side letter is addressed to the Contracting Authority.

The duly signed side letter must be notified by a secure means of communication, so that dispatch can be proven in the event of dispute to the Contracting Authority and copied the EUD (when the EUD is not the Contracting authority).

Changes must be notified before the activities covered by the side letter are implemented: the changes will become effective immediately two days after the date of notification of the side letter. Costs incurred before the side letter comes into effect are not eligible and shall not be reimbursed.

(2) Changes with budgetary impact

The following principles apply to all budgetary changes whatever their impact:

- The overall budget for a Twinning project cannot be increased: existing activity(ies) must be reduced or cancelled to introduce and finance new activity(ies);
- The unit costs must respect the rates set in Annex B to the Twinning Manual; each Twinning project must include a full-time Resident Twinning Adviser (RTA), seconded to the Beneficiary administration for a minimum of twelve consecutive months; transfers between budgetary resources may not jeopardise this requirement;
- Introduction of a new activity must be justified by showing that it will be of real use in achieving the mandatory results/outputs and directly influencing the specific objectives/outcomes and indirectly influencing the overall objective/impact; Availability of funds (following savings under or cancellation of existing activities) is not sufficient to justify the introduction of new activities and/or the extension of the execution period of the Twinning Grant Contract if not clearly linked to achieving mandatory results/outputs and/or sustainability activities;
- Twinning Grant Contracts can only be modified during the execution period of the Contract;
- Costs related to activities implemented before the entry into force of the corresponding addendum or side letter is not eligible and shall not be reimbursed.

Specific budgetary changes through addenda: Budgetary changes are summed up regularly as part of the work plan and corresponding budget updates. Once the total cumulated amount of modifications reaches 25% between budget headings, any further modification (independent of its size) requires an addendum to the Twinning Grant Contract. After such an addendum, budgetary changes can again be introduced until the total cumulated amount of the further modifications reaches again 25% between budget headings.

Specific budgetary changes through side letters/rolling work plans:

- As long as the budgetary reallocations of appropriations remain under a cumulated total amount not exceeding 25% of the individual budget headings of the Twinning Grant Contract, changes can be introduced through side letters/work plans. In other terms, all budgetary changes introduced through side letters/work plans are summed until the threshold of 25% between budget headings of the Twinning Grant Contract is reached.
- The budget modification by which the 25% threshold is reached requires an addendum. After such an addendum, budgetary changes can again be introduced through side letters/work plans, until the total cumulated amount of the further modifications reaches again 25% between the budget headings of the Twinning Grant Contract.

3. Eligible costs

3.1 General remarks

Only costs related to activities organised in the Beneficiary country or in a Member State are eligible for reimbursement from the Twinning project budget. They must be incurred during the implementation period of the project, with the exception of costs related to the inbound flight of the RTA, the participation of the RTA, Beneficiary PL and/or RTA counterpart to the Commission Headquarters training (if attended before the start of implementation of the project – see section 4.1.6.6 of the Twinning Manual) and the costs related to the preparation of the expenditure verification report (see section 5.5.4 of the Twinning Manual).

The grant awarded to a Member State for the implementation (alone or in consortium with other Member States) of a Twinning project is meant to compensate costs borne by that Member State (or consortium of Member States) in order to achieve the mandatory results/outputs through the deployment of expertise and through the horizontal activities, as for all grants awarded by the European Union, the no-profit principles apply also to Twinning grants.

The value of private sector input is limited to an overall ceiling of EUR 5 000 per component under the budget heading mandatory results/outputs and in the case of supplies/goods under the budget heading horizontal costs to EUR 5 000. Costs for RTA assistant(s) under the budget heading RTA and related costs, the communication and visibility plan related costs under budget heading horizontal costs and translation/interpretation costs related to activities under the budget heading for Mandatory results/outputs, are not subject to these ceilings.

Visits to the Beneficiary administration by Member State(s)'s officials, assimilated agents and/or support staff (other than the PL) not motivated by a direct contribution to the implementation of project activities, are obviously not eligible and hence not covered by the project's budget.

No direct, indirect or running costs borne by the Beneficiary in the framework of the implementation of a Twinning project can be financed by the project's budget. Moreover, the

Beneficiary shall ensure with own resources that adequate facilities for professional use are available for the Member State experts and in particular for the RTA and his/her assistant(s).

Duties, taxes and charges including VAT are not eligible under the Twinning Grant Contract, unless the Member State can demonstrate that it cannot be exempted or reimbursed, and under the condition that the EU programme funding the Twinning project allows for the reimbursement of such taxes (as per Article 14.2 of the General Conditions of the Twinning Grant Contract).

Member States are advised to carefully enquire and cooperate with the EUD before engaging in any project-related purchase in the Beneficiary country that may involve the payment of VAT or of any other duties, taxes and charges, since certain countries have a mechanism in place with the local Ministry of Finance to handle reimbursement of VAT and other duties for EU financed projects.

In Twinning projects, **different types of staff** will be compensated for their input:

As a rule, Member State experts (RTA and experts going on missions) and Member States Project Leaders are expected to be permanent public administration or assimilated agents/staff. Compensation for RTAs whether coming from the public administration or a mandated body is regulated by the provision in Annex B (as reflected below under 3.2).

Temporary public staff may exceptionally be hired by Member State administrations, semi-public or mandated bodies, as per the provisions in the Twinning Manual.

Recently retired experts may be reactivated as temporary public staff, either by administrations or mandated bodies. Like temporary staff, they must be linked to the public administration or mandated body responsible for a Twinning project by a contract. Compensation of the salary of retired experts will be based on the above principles for temporary public staff.

It is further reminded that Member States administrations should avoid at all costs to use mandated bodies as umbrella organisations to involve private sector experts hired for contractual assignments limited to their Twinning involvement, without any structural linkage to the body involved. This because Twinning offers hands-on, practical expertise, provided by civil service from peer administrations, and in order to preserve this distinctive quality of Twinning it is essential that the experts proposed by the Member State administrations are administrative practitioners.

3.2. The Resident Twinning Adviser (RTA) related costs

3.2.1 Unit cost for compensation for remuneration and non-wage costs

The assignment of a Member State official or assimilated agent as RTA for a Twinning project has the effect that the concerned person will be absent from duty in his or her institution for a period, which from empiric data on average is 18 months. All costs sustained by an institution for the remuneration of a member of its staff being assigned as RTA shall be fully compensated.

The institution dispatching the RTA shall receive a reimbursement equalling the remuneration of the RTA on the basis of an analytical accounting statement of the last closed accounting year taking full account of all statutory rights according to the civil service legislation of the given Member State (among other things salary, incentives, statutory bonus schemes, and

predictable salary changes). The monthly rate will be calculated on the basis of the estimated costs for the months of assignment, divided by the number of months of assignment.

Similarly, the institution dispatching the RTA shall receive a reimbursement equalling the non-wage labour costs incurred for the RTA, including compulsory social security contributions such as those related to health, pension, unemployment), based on an analytical accounting statement of the last closed accounting year. The non-wage labour costs should take full account of statutory rights according to the civil service legislation of the given Member State in particular rights of civil servants' working abroad, family allowances and insurances.

While submitting their analytical accounting statements, Member States shall pay particular attention to specifying all elements taken into consideration.

In the case of wages, reference shall be made to the basic salary and to statutory benefits. The basic salary shall be determined in accordance with the pay grade held: functions performed by the civil servant are therefore irrelevant and solely the pay grade established on the basis of the official remuneration schemes for the public service at national or local level is considered. The other statutory costs shall include all additional pays in form of statutory benefits linked to specific functions, responsibilities and conditions, as well as specific salary components that are not paid on a monthly basis, such as holiday allowances and additional month(s)'s pay at the end of the year. Since the diversity of national legislative conditions for remunerating personnel does not allow compiling an exhaustive list of eligible cost components, Member States shall be guided by the principle that costs which are in line with their usual policy on remuneration and in compliance with the national legislation can be included. Non-statutory, non-mandatory and discretionary premiums or bonuses shall not be included.

In the case of non-wage labour costs, reference shall be made to the employer's social contributions such as insurance contributions, payments for healthcare, labour disability, unemployment and other statutory allowances.

If the expert proposed as RTA is a reactivated retired official or assimilated agent (see section 4.1.5 of the Twinning Manual), the salary to be reimbursed by the project shall be based on the analytical accounting statement of the last closed accounting year when the expert was still on duty. If however the applicable national legislation provides for deduction of the pension amount from a public sector salary, the project shall only reimburse the actual salary and non-wage expenditure of the institution reactivating the expert.

3.2.2 Allowances

Unit cost for compensating daily subsistence expenditure

While it can be expected that the RTA's salary covers expenses that continue to be borne in the place of origin, the Member State can pay the RTA a daily subsistence allowance to meet the extra costs of living in the Beneficiary country, such as lodging, extra security and additional health insurance.

The daily subsistence allowance for the RTA is capped at maximum 75% of the *per diem* rate for the Beneficiary country published by the Directorate-General for International

Cooperation and Development (DG DEVCO) and applicable at the signature of the Twinning contract.

Per diem rates are communicated by Commission Headquarters to National Contact Points in Member State and Beneficiary country. They are based on the list which is available on Europe Aid website⁴⁰. They are maximum rates: lower rates may be agreed and applied in a Twinning contract.

Considering that the subsistence allowance for the RTA covers costs that need to be met also during temporary absences such as holidays and business trips, Member States can pay it for the whole duration of the assignment of the RTA in the Beneficiary country.

RTAs are expected to find housing and register with the authorities without assistance from the Commission. They may however obtain advice from their own Embassy, the EUD and/or the Beneficiary administration.

Unit cost for compensating travel of the RTA and family

If the RTA moves to the Beneficiary country **without** household effects or family, or both, travel costs can be compensated as a monthly travel allowance to cover return fares with one registered luggage. The amount of this monthly allowance shall be established based on the economically most favourable quote among those provided by three travel agencies before the signature of the Twinning contract or on the quote provided by the entity of the MS administration selected by competitive procedure in charge of travel arrangements. The quotes shall be endorsed by the authority signing the Twinning contract.

If the RTA moves to the Beneficiary country **with** household effects or family, or both, travel costs can be compensated as a yearly travel allowance to cover return fares with one registered luggage for the RTA and each accompanying member of his or her family. The amount of this yearly allowance shall be established with the same method used for the monthly allowance.

Visa costs are eligible for reimbursement on basis of costs incurred as evidenced by a paid invoice.

Travel of the RTA within the Beneficiary country and minimum 25 km from the duty station must be identified and budgeted separately. Whenever appropriate and possible, the use of public transport is mandatory. Such costs will be reimbursed on basis of costs incurred as evidenced by a paid invoice.

3.2.3. Reimbursement of Schooling fees

For the purpose of determining eligible costs for compensation of schooling and travel allowances a 'dependent child' as defined under the legislation of the given Member State is the RTA's or the RTA's spouse's legitimate, natural, adopted or foster child, established by legal decision and who actually moves with him/her to the country of assignment. This definition also applies to a child for whom an application for adoption has been lodged and the adoption procedure started.

⁴⁰ http://ec.europa.eu/europeaid/diem-rates-applicable-eu-funded-external-aid-contracts-17032017_en

If the RTA moves to the place of assignment accompanied by dependent children, costs for schooling can be reimbursed by the project budget provided that the tuition is defined as per the rules for full-time schooling in the Beneficiary country or in case no such rules exist as a minimum of 16 hours of teaching per week for a minimum period of three consecutive months.

Enrolment fees, exam fees, transport to and from school provided by the school and itemised in the school fees, and cost of books and other material required for participation in compulsory classes is reimbursed whilst costs of private transport to and from school, school meals, uniforms, after-school or other extra-curricular classes and activities and non-compulsory school trip are not eligible and will not be reimbursed by the project.

School fees are reimbursed up to a ceiling of EUR 18 600 per child and per school year. Reimbursement shall be based on itemised bills, accompanied by a document, duly certified by the educational establishment in question, providing the name and surname of each child, the sum incurred per child and the currency; the date of the payment to the educational establishment, the school year and the period covered (month, term, semester).

Fees will vary according to the age of the child. Childcare costs are not eligible for reimbursement.

Reimbursement will be based on actually incurred costs and itemised bills and the RTA must provide the following information, in a document duly certified by the educational establishment in question:

- first name and family name of each child
- the sum incurred per child
- the date on which payment was made by the RTA
- the currency in which payment was made
- the relevant academic year and the period covered (month, term, semester)

The reimbursement will be based on real costs as evidenced by a paid invoice.

3.2.4 Reimbursement of Removal Costs

The Twinning project can reimburse, on the basis of an invoice, the costs related to the removal of part or all of the RTA furniture and personal effects (including car) between the place of regular employment and the place of assignment, at the beginning and at the end of the assignment. Full risk insurance costs for the transport of personal effects, household contents, and vehicle (if applicable), should be included in the offer for removal.

The reimbursement based on the real costs based on the cheapest of three offers provided by removal companies. Reimbursement will be based on actually incurred costs and itemised bills as evidenced by a paid invoice.

In case of replacement of the RTA in the course of the implementation of a Twinning project for reasons other than force majeure (as defined in General Conditions article 11.8) removal costs of the incoming RTA are not reimbursed if the outgoing RTA benefited of such reimbursement.

Note:

- The same terms apply to removals back to the home country, which must take place within three months of the end of the period of secondment.

- Costs resulting from any delay in the delivery of freight by any means will not be reimbursed.
- Any dispute between RTAs and a removal/storage company, regarding any aspect of removal/storage or payment, is the sole responsibility of RTAs.

3.2.5. Leave Entitlement

The MS may be compensated for costs incurred for leave entitlements of the RTA for the time of his assignment in the Beneficiary country based on 2.5 working days per month of completed service (i.e. 30 days per year). Regarding public holidays RTAs will be entitled to take leave on public holidays of the country. The public holidays will be the same as those allowed for counterpart Beneficiary officials in the administration with which they work.

Concerning special leave the RTA may, be accorded special leave in accordance with the rules regulating his assignment between him/her and his home administration. Leave authorisation must be obtained from the Member State PL in writing and in advance.

3.2.6 Fiscal situation of RTAs

The Resident Twinning Adviser (RTA) must observe the national tax legislation of his/her home country with regard to income earned during the period of secondment in the Beneficiary country.

The possible exemptions from customs duties, import duties, taxes and other fiscal charges for the RTA are usually governed by the Framework and/or Financing Agreement signed between the Commission and the Beneficiary, regarding EU financial assistance to the country.

3.3 Costs for short term experts working in the Beneficiary country

Unit cost for compensation for remuneration and non-wage costs

Member States shall be compensated with a flat daily allowance for the absence from duty of officials or assimilated agents who act as short-term Twinning experts, which means experts being dispatched for less than 29 consecutive calendar days in the Beneficiary country.

The flat daily allowance to be paid to Member States to compensate the absence from duty of officials or assimilated agents acting as short-term Twinning experts is 350€/day. A short term expert input is defined as missions to the Beneficiary country

Missions of the Member State Project Leader and support staff to the Beneficiary country as / in the capacity of short term experts can be covered by the project's budget if linked to work plan preparations and updates, participation in communication programme related actions and Project Steering Committees.

Fees can be paid for travel days when work is performed in the Beneficiary country - full or half working days only will be taken into account. However, fees are never paid when travel takes place during weekend. This must be considered when calculating the costs for short term inputs and budgeting the appropriate working days.

Allowances for short term experts

Unit cost compensating daily subsistence expenditures

A Member State can pay its officials or assimilated agents a subsistence allowance when they are on mission to the Beneficiary country. The maximum amount of this allowance corresponds to the *per diem* rate for the Beneficiary country published by DG DEVCO and applicable at the signature of the Twinning Grant Contract.

Per diem rates are communicated by Commission Headquarters to National Contact Points in Member State and Beneficiary country. They are based on the list which is available on Europe Aid website⁴¹. They are maximum rates; lower rates may be agreed and applied in a Twinning contract.

Unit cost for compensating Travel

Each time a Member State official or assimilated agent is dispatched to the Beneficiary country to act as a short-term expert, travel costs should be compensated on the basis of a travel allowance established based either on the economically most favourable quote among those provided by three travel agencies gathered by the MS administration, or on the quote provided by the entity of the MS administration selected by competitive procedure in charge of travel arrangements.

The unit costs shall be agreed between the contracting parties for the purpose of signing the Twinning contract.

In case of travel by car from the MS to the Beneficiary country, the CA and the MS will at contracting stage establish the compensation per trip for such travel.

Transport to and from the airport of the city where the expertise is to be delivered is considered as local transportation and is covered by the daily subsistence allowance fixed at a maximum of the DG DEVCO per diem rate.

Travel of Member State experts within the Beneficiary country and minimum 25 km from the duty station must be identified and budgeted separately. Whenever possible, the use of public transport is mandatory. Such costs will be reimbursed on basis of costs incurred as evidenced by a paid invoice.

Visa costs are eligible for reimbursement on basis of costs incurred as evidenced by a paid invoice.

Should a unit cost not have been established for a travel route at the stage of contracting the will be covered on the basis of reimbursement of costs incurred as evidenced by a paid invoice.

3.4 Costs for Assistants to the RTA

Unit cost for compensating RTA assistant(s)

A RTA is normally supported by one, and exceptionally more, full time administrative or language assistant(s), or by an assistant who performs both the role of administrative and language assistant, whose monthly payment(s) shall be budgeted as monthly unit costs, based

⁴¹ http://ec.europa.eu/europeaid/diem-rates-applicable-eu-funded-external-aid-contracts-17032017_en

on the value of the contract(s) signed divided by months of contract duration, following a procurement procedure and established on a case-by-case basis taking into consideration conditions prevailing in the Beneficiary country and indications provided by the local EU Delegation.

The selection and award procedures shall follow the provisions of Annex A4 of the Twinning Grant Contract and minimum three candidates must be assessed/interviewed.

As for any input by the Beneficiary, costs related to the assistant(s) made available to the RTA at the beginning of implementation of the project (see section 4.2.6 of the Twinning Manual) cannot be covered by the Twinning budget. Similarly, if the RTA assistant is seconded by the Beneficiary the corresponding costs are not eligible for funding through the Twinning project.

3.5 Costs for Beneficiary staff in Member State(s)

Unit cost for compensating travel and daily subsistence allowance for Beneficiary members of staff attending activities organised in a Member State (study tours, internships). Such costs are eligible and compensated on exact same conditions as per 3.3.

Costs for travel within and/or between Member States as part of the study programme are eligible.

For traineeships or internships lasting more than 28 days, the daily subsistence allowance however is reduced by 50% as of the 29th day.

No compensation for absence from duty will be paid.

3.6 Costs for Private Sector input

Member State Partners are not allowed to subcontract **key** activities of the Twinning project, which must in all cases remain the sole prerogative of the public sector actors of the Member State Partners.

Where a Member State Partner is unable to carry out an activity necessary to the implementation of the Twinning project and provides adequate certification to that effect, this activity may be subcontracted. This could be the case for example of software design or development, for which private sector specialist input would be essential for the achievements of the Twinning project.

All services to be subcontracted must be included in the budget of the Twinning Grant Contract with an annotation indicating clearly by which authority the item will be contracted and paid. Private sector experts included in the Twinning Grant Contract as described above must be budgeted based on their fees (invoices) and are **not** eligible for Twinning Project Support Cost. All invoices and supporting documents related to private sub-contractors input must be kept for expenditure verification and audit purposes. The reimbursement will be based on real costs as evidenced by a paid invoice.

The selection of private sector sub-contractors must comply with the rules and procedures described defined in Annex A4.

The maximum costs for input from the private sector is € 5.000 per component under the budget heading for mandatory results/outputs.

3.7 Other costs linked to activities in the Beneficiary country

For all procurements the rules and procedures under Annex A4 apply.

Training and conference venues

The main costs of activities implemented in the Beneficiary country are those covering transport, subsistence allowance and daily allowance of Member State experts (see above).

The Beneficiary administration shall make available, free of charge, appropriate venues for all activities performed in the Beneficiary country. In justified cases, where adequate venues are not available or the type of activity requires a specific environment (laboratories, training centres, etc.), venue renting costs are eligible for funding by the Twinning budget. Costs should be defined under the appropriate budget heading and sub-headings. In Annex A3 of the

Twinning Grant Contract and if the need is only realised at the implementation stage the issue can be defined in the work plan and the contingency reserve funds activated. The reimbursement will be based on real costs as evidenced by a paid invoice.

It is to be noted that no cost related to the participation of Beneficiary staff in activities (or their follow-up) organised in the Beneficiary country can be covered by the Twinning project. It is an obligation of the Beneficiary administration to ensure that its officials can profitably attend those activities.

Translation and interpretation

If the translation and interpretation services necessary for the implementation of activities cannot be provided by the Beneficiary administration with own resources, their cost can be covered by the project's budget as private sector input and foreseen under the relevant budget heading and sub-heading (component and activity under this). Such interpretation costs shall be compensated based on an invoice evidencing the real costs and based on a procurement procedure entailing receipt of three offers.

The Beneficiary administration informs the Contracting Authority or the EUD (when the EUD is not the Contracting Authority), during the contract preparations of such needs. Costs should be defined under the appropriate budget heading and sub-headings. In Annex A3 of the Twinning Grant Contract and if the need is only realised at the implementation stage the issue can be defined in the work plan and the contingency reserve funds activated.

If the volume of translation and/or interpretation requested through a Twinning project is expected to be considerable, it may be envisaged to instead recruit a full-time or part-time language assistant. The provisions for the recruitment of the RTA assistant (see section 6.2.13 of the Twinning Manual) also apply for the recruitment of the language assistant.

The reimbursement will be based on real costs as evidenced by a paid invoice.

Equipment and office supplies

Twinning projects do not include the purchase of equipment. The Beneficiary is solely and entirely responsible for providing all necessary office equipment to ensure effective working conditions for the project and, in particular, for the RTA and the RTA assistant(s).

In exceptional and duly justified cases, small items of essential supplies (e.g. small laboratory testing consumables or facilities, etc.) can be eligible for reimbursement, within the global ceiling of EUR 5 000 foreseen for the purchase of goods (see section 6.2.1 of the Twinning Manual).

Goods purchased with project funds become the property of the Beneficiary at the end of the project provided a handover certificate is signed by both PLs and the item/s is/are registered in the asset register of the Beneficiary.

The selection of providers shall follow the same approach foreseen for intangible supplies. Rules of nationality and of origin applicable to the European Union programme funding the Twinning project apply.

The reimbursement will be based on real costs as evidenced by a paid invoice.

Communication and Visibility

Costs for implementation of the Communication and Visibility plan will be reimbursed based on real costs as evidenced by a paid invoice.

For purchases, see Annex A4.

3.8 Other costs linked to activities in the Member State

It is specifically noted that visits to non-EU Member States cannot be covered by a Twinning grant contract.

Although the bulk of activities of a Twinning project shall take place in the Beneficiary country, if necessary some of them can exceptionally take place in a Member State.

Activities organised in a Member State are mainly study visits; traineeships and internships can also be foreseen, if specifically justified. The usefulness of organising activities in a Member State rather than in the Beneficiary country shall always be considered in the light of efficiency, effectiveness and sound financial management and duly argued as necessary for achieving the mandatory results/outputs. The same criteria apply to the definition of the number and profile of Beneficiary officials involved in such activities. Any study visit must be evaluated and followed up by the Beneficiary participants.

A Member State may also propose a limited number of internships in its own administration for selected Beneficiary officials if these are considered to contribute to the further reinforcement of the structural links between the administrations involved in the Twinning project. Internships differ from study visits not only in number of participants and duration, but also in methodology (following the Member State peers in their day-to-day tasks).

No cost related to the participation of Member State officials or assimilated agents in activities organised in a Member State can be reimbursed by the Twinning project.

Certain dedicated Member State training institutions delivering intensive highly specialised training operate on a fee basis for any trainee; in such cases fees are eligible. If these fees include accommodation or/and meals, the corresponding amounts must be deducted from the per diem paid to the participants in order that the total amount paid does not exceed the applicable per diem rate.

3.9 Commission Headquarters Training

The RTA receives preparatory training at the Commission Headquarters, prior to, or shortly after secondment to the Beneficiary country, including on the technical provisions of the Twinning Manual, (see section 4.1.6.6 of the Twinning Manual)

Ideally, the RTA should attend the training during the period between the award of the Twinning Grant Contract and the finalisation of the initial work plan. Invitations to attend the training are issued by the Twinning Coordination Team.

Costs related to the participation to the training (travel and per diem for Belgium) are eligible for reimbursement and can be included in the budget together with the other budgeted costs for the RTA related costs.

The Beneficiary PL or the RTA counterpart can attend the training together with the RTA of the same project. Costs (travel and per diem for Belgium) can be financed by the budget of the project (as for the RTA). Attendance of the Beneficiary PL cannot be deputised to a third

person, except to the RTA counterpart. The training being in principle given in English and French (simultaneous interpretation may be provided), persons who do not master either of these languages should refrain from attending.

Participation of the Beneficiary PL or of the RTA counterpart must be agreed with the Member State PL, who will be responsible for the logistical arrangements of such participation and will include the corresponding costs in the budget according to the same provisions applicable to the RTA.

Member State PLs may also attend the training if interested, but the corresponding costs are not eligible for reimbursement by the Twinning budget

3.10 Twinning Project Support Costs

Flat rate for compensating Twinning Project Support Costs

Twinning does not remunerate the experts mobilised, but compensates the Member State administration which, for certain periods of time, cannot expect that its officials perform the work for which it pays them. Therefore, in addition to the flat daily allowance (see section 2.3) paid for the days of work of officials or assimilated agents in the Beneficiary country, it is necessary to envisage a flat rate covering Twinning project support which compensates the Member State for other eligible costs incurred by engaging in a Twinning project.

The following Twinning project support costs are covered by this flat rate:

- a) Costs related to time spent by officials or assimilated agents in the Member State in order to prepare and follow-up their missions in the Beneficiary country;
- b) Costs related to time spent by the Member State(s) project leader(s) in order to coordinate project implementation from his/her home administration without being seconded from his/her post;
- c) Costs related to time spent and costs incurred for the delivery of activities during study visits of Beneficiary country's officials or agents in a Member State;
- d) Costs related to time devoted to the logistical arrangements necessary for the organisation of activities in the Beneficiary country.

Items a), b), c) and d) shall be compensated on the basis of a flat rate of 136% of all flat daily allowances paid for activities delivered in the Beneficiary country by short-time experts.

The Twinning Project Support Costs is reported by and paid as a flat rate to the Member State (Lead) Partner in conjunction with any fees corresponding to work performed in the Beneficiary country.

In the budget (Annex A3) and within each activity, every budget item corresponding to fees for work performed in the Beneficiary country is immediately followed by a budget item entitled "Twinning Project Support Costs" and quantified at 136% of the overall number of short term expert days. These amounts are indicative: payment will be based on the actual number of days of work performed in the Beneficiary country.

Twinning Project Support Costs if consortium

When a Twinning project is implemented by a consortium, the lead Member State shall transfer to the junior Member State(s) a share of the compensations for Twinning project support costs and for indirect costs proportionate to its/their participation in the work performed in the Beneficiary country. The lead Member State may retain a reasonable part of the compensations to cover the additional work and costs incurred due to its leadership. To avoid possible misunderstanding between consortium partners, the consortium agreement (see section 5.4.2 of the Twinning Manual) should lay down clear and precise modalities for the sharing of these compensations. The members of the consortium elaborate this agreement independently without any advice or interference from the Contracting Authority, the Beneficiary administration or Commission services.

3.11 Indirect costs

Flat rate for compensating indirect costs

A flat rate of 6% of total eligible direct costs is compensating the Member States for

- Costs related to time devoted to support the drafting of interim and final reports;
- Other costs such as training provided to officials, office space and equipment, human resources management, general management and administrative costs of the Member state grantee linked, among other things, to accounting or book-keeping or invoicing.

3.12 Costs for Expenditure Verification

A final report shall be accompanied by an expenditure verification report produced by an auditor approved or chosen jointly by the Contracting Authority and the Member State. Ideally, the auditor should already be identified at the time of contracting as per Article 5.2 of the Twinning Grant Contract. If not possible, the auditor can be chosen at a later stage and the information added to the contract.

The expenditure verification report shall be drafted according to Annex A6 of the Twinning Grant Contract. The expenditure verification report shall be submitted no later than three months after the conclusion of the implementation period of the project and in any case before the expiring of the execution period.

Costs for expenditure verification shall be budgeted under horizontal costs as a maximum amount.

4. Facilities provided by the Beneficiary administration

The Beneficiary must provide free of charge to the Member State experts, including the RTA and the RTA assistant(s), with a number of facilities for daily management of the project.

It is strongly recommended that the Contracting Authority as part of the preparations of the project analyses the facilities available and forwards a description of these when circulating the Twinning Fiche, since this will enable the Member State to propose additional measures as part of their proposal.

The analysis and the subsequent description should in particular include:

- office space including chairs, tables, air-conditioning etc.;

- computers including laptops and photocopiers;
- software and licenses including email systems and Internet access (enabling speedy communication);
- security measures linked to infrastructure and/or communication systems;
- secretarial support;
- venues for conferences, training and workshops;
- information access rights relevant to the assignment.

Should facilities currently not be adequate but the Beneficiary administration has undertaken a commitment to upgrade these, the Contracting Authority should evidence that the plans for such upgrade is timely in order to host the Twinning RTA and RTA assistant(s) and offer meeting and conference facilities etc. as required by the project, from the first day of activity.

5. Project reporting requirements

Proper project reporting is essential to ascertain effective follow-up of implementation, to evaluate results in realistic terms and to provide quality information for future programming of domestic reforms and of external assistance. The language used for the Twinning Grant Contract (see section 3.1.1 of the Twinning Manual) shall also be the language used for reporting purposes.

Two types of reports are foreseen in the framework of Twinning. An interim quarterly report shall be presented for discussion at each quarterly meeting of the Project Steering Committee. A final report shall accompany the request for payment of the balance of the grant. All reports shall be signed by the Member State PL and by the Beneficiary PL and submitted by the Member State PL to the Contracting Authority, with copy to the EUD (when the EUD is not the Contracting Authority).

Project reports shall focus on the implementation of the Twinning project, specifically on the progress (or lack of) made towards the achievement of mandatory results/outputs, the outcomes and the expected contribution to influence on long term impacts, but also place it in the context of related initiatives within the same programme and/or the same sector and hence be shared with other entities engaged in the sector – if so agreed between the parties. Twinning reports should be considered one of the information sources for sector or programme level programming and monitoring.

The Member State is in charge of drafting both interim and final reports. The Beneficiary administration shall be fully involved in the process of drafting the report and shall be given appropriate time to comment on drafts, so that at the signing of the report the Beneficiary PL fully endorses its content.

Reports must reflect not only the assessment of the Member State PLs on the progress of the Twinning project, but shall also incorporate information provided by the RTA, by the Beneficiary administration and by other sources of information.

All reports shall have a narrative section and a financial section. They shall include, as a minimum, the information detailed in sections 5.5.2 (interim reports) and 5.5.3 (final report) of the Twinning Manual. If minimum reporting requirements are not met, the Contracting Authority, in agreement with the EUD (when the EU it is not the Contracting Authority) and the Twinning Coordination Team, can decide to review or suspend funding of the Twinning project.

Reports must be submitted by the foreseen deadlines. They are deemed approved by the Contracting Authority in the absence of any feedback within 30 days following their formal submission. This approval by the Contracting Authority does not prejudice the eligibility of experts nor other cost items, which will only be verified at the expenditure verification stage or later audits.

Should a decision be taken to only have the **extensive** narrative reporting section every 6 months (see 5.5.2.2) then only an executive summary (progress achieved, recommendations, corrective measures to be decided upon in order to ensure the further progress) will be presented at the **quarterly** Steering Committee. A financial report should however - even in the case of the extensive narrative report only being presented every 6 months - still be presented and approved by the SC and the Contracting Authority.

It may be requested that reporting be done via an electronic system. The Contracting authority will inform the lead Member State of this requirement if applicable.

5.1 Quarterly interim reports

Quarterly interim reports are essential tools to monitor the implementation of a Twinning project and can contribute to facilitating the management of the Twinning project. The reporting period broadly coincides with the three months between two successive Project Steering Committee meetings.

The narrative section shall offer insight on the activities performed, give evidence of the work done and provide information on overall progress towards the achievement of the mandatory results/outputs, direct influence to the achievement of the specific objectives (outcomes) and indirect influence to the achievement of the general objectives (impacts). It shall also mention possible shortcomings and delays, elaborate on the evolution of risks and assumptions originally identified and propose adjustments and remedies, as necessary and in particular summarise decisions needed to be taken at the Project Steering Committee meeting. More in particular, the narrative section shall:

- include an executive summary of progress achieved and provide precise recommendations and corrective measures to be decided by in order to ensure the further progress;
- describe progress achieved in the implementation of the Twinning project for the period covered by the report, making direct reference to the timetables, targets and performance indicators as set out in the work plan and highlighting any previously unforeseen activities or activities that have been cancelled;
- update on the aspects influencing project implementation;
- update on the assumptions and risks for project implementation;
- describe the implementation process (dynamics of the overall sector reform situation and project-related developments, significant challenges and difficulties encountered);
- make an overall assessment of the progress achieved, including an explicit judgement on the likelihood of fully completing the project within the remaining time frame and budget;
- provide precise recommendations and corrective measures, if needed.

Specific reference should be made to the progress made towards the achievement of the mandatory results/outputs, the direct influence to the outcomes and on the likelihood of indirectly influence of the expected impacts as outlined in the Twinning Fiche. With performance measurement based indicators set in the initial work plan the persisting adequacy of those indicators should also be confirmed.

The financial section shall document the actual expenditure in relation to budgeted costs, detailing all items of expenditure incurred in the period covered by the report and indicating for each item the title/description, the amount in euro, the relevant budget headings and components and any reference to supporting documents.

The quarterly interim report shall be submitted for discussion at each meeting of the Project Steering Committee. To offer to participants the opportunity to examine the document, the draft interim report shall be sent by the Member State PL two weeks before the meeting to the Beneficiary PL, to the Contracting Authority and to the EUD. At the latest one week after the meeting, the quarterly interim report must be formally submitted to the Contracting Authority for approval.

5.2 Bi-annual narrative report

The Member State PL can decide that an extensive narrative section (covering the main elements mentioned in the previous section) is provided only for every second quarterly interim report, covering a time span of six months. In such a case, on the occasion of the first Project Steering Committee the Member State PL informs accordingly the Contracting Authority, the Beneficiary PL and the EUD (when the EUD is not the Contracting Authority). This approach does not exclude that issues requiring speedy examination or of particular relevance are mentioned in those interim reports, which do not foresee a detailed narrative section.

A detailed financial section must be included in every quarterly interim report, even when the extensive narrative section is not included.

5.3 Final report

In addition to describing the implementation of the whole Twinning project, the final report serves three purposes: evaluation, recommendation and accountability. It is an overarching document which documents the results achieved by the Twinning partners and the contribution to the reform process in the given area of action in the Beneficiary country and suggests possible follow-up actions.

The narrative section of the final report shall extensively relate the implementation of the project, positioning it in the more general framework of sectorial developments in the Beneficiary country.

More in particular the narrative section of the final report shall:

- provide an overview of the developments in the sector concerned during the implementation period of the Twinning project;
- provide an assessment of the project mandatory results/outputs taking into account the project contribution to the developments;
- include an executive summary of the Twinning project and identify decisions required for the sustainability of the achieved mandatory results/outputs;

- assess the key challenges remaining at sector level;
- describe the implementation process (including in particular challenges and difficulties encountered);
- confirm the achievement of results, production of mandatory results/outputs and the influence on impacts, using the indicators of the work plan and/or Twinning Fiche (in case of non-achievement of a result a detailed explanation must be provided);
- provide an assessment of the longer term impact of the project to the overall objectives/impact as defined in agreements between EU and the Beneficiary country);
- inform on all communication and visibility actions and communicate on their impact;
- identify lessons learnt (project design, process, actual delivery of results, etc.), which could be of interest for similar Twinning projects;
- provide evidence of transfers of ownership (if applicable).

The financial section of the final report shall contain the same information provided in the financial section of quarterly interim reports, but refer to the whole implementation of the project. A final statement concerning all eligible costs incurred, as well as a comprehensive summary statement of the project's expenditure and payments received should be included. The final report shall be accompanied by an expenditure verification report. .

The final report, together with the expenditure verification report and the request for final payment shall be submitted to the Contracting Authority no later than three months after the conclusion of the implementation period as defined in Article 2.2 of the Special Conditions of the Twinning Grant Contract, i.e. within the execution period of the contract.

If the Member State fails to provide the Contracting Authority with a final report by the deadline specified above, and fails to provide an acceptable and sufficient written explanation of the reasons why this obligation could not be complied with, the Contracting Authority may terminate the Twinning Grant Contract in accordance with section 5.10.2 of the Twinning Manual and Article 12.2 of the General Conditions of the Twinning Grant Contract and recover the not substantiated amounts already paid to the Member State.

Audits conducted by EC even if Expenditure Verification Reports exists cannot question the amount fixed in the contract (as defined above under Art.3 on Eligible costs above). Regarding the unit costs and other flat rates they should analyse that the activities triggering such cost items took place.

Twinning Contract 2020/421-422

Mandate

(Annex A8)

ANNEX A8: Mandate

The undersigned, on behalf of the administration of the junior Member State, the Finnish Environment Institute (SYKE), agrees to implement the actions assigned to her organisation in the Twinning Grant Contract and mandates the Nature Conservation Agency of the Czech Republic to take full responsibility for the implementation of the said Twinning Grant Contract, to make all commitments and take all decisions on SYKE's behalf in the interests of the successful conclusion of the entire Twinning project, with close communication with and approval of SYKE and with due respect to the consortium agreement to be concluded by its members.

Signed by a representative of the administration of the junior Member State Partner:

Helsinki, 22 October 2020

Lea Kauppi

Director General

Endorsed by a representative of the administration of the Member State lead Partner:

Twinning Contract 2020/421-422
Curricula Vitae and Declaration of
Availability of the RTA
(Annex A9)

Petri Paul Markus

Ahlroth

DATE OF BIRTH:

28/03/1969

CONTACT

Nationality: Finnish

Gender: Male



Topparoikka 2 E 13
02400 Kirkkonummi, Finland



WORK EXPERIENCE

01/01/2013 - CURRENT - Helsinki, Finland

Director of Natural Environment Centre (on leave from his permanent position at the Ministry of the

Finnish Environment Institute, SYKE

A director of a large research and expert center (about 80 persons). Duties include, for example:

- management and coordination of SYKE's national and international work on conservation of biodiversity, including e.g. assessments of the conservation status of species and natural habitats; research on methods of management and restoration of habitats; research on ecosystem services and their interactions with biodiversity; finding solutions to problems with invasive species, assessment of the environmental impacts of genetically modified organisms and issuance of permits for international trade in endangered species.

- strategic planning and development of SYKE's nature protection work, including negotiating, as the key representative of SYKE, the yearly service agreements between MoE and SYKE on the nature protection work to be carried out under the MoE-SYKE services agreement (the negotiations include strategic planning, including prioritization, and implementation planning of the nature protection work on national and international context).

- SYKE's representative in the national IPBES (Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services) panel and member of the Finnish delegation in the IPBES plenary sessions.

- Provision of expert advice to the Ministry of the Environment concerning international agreements/conventions on species and habitats protection. Follow-up of the developments in the field of these agreements/conventions.

- Some contribution to research projects focusing on species conservation and population structures.

Dr. Ahlroth has an excellent combination of both leadership and research/ expert skills which are based on his wide experience of leadership of a large department, as well as research projects and groups, and based on his work at the ministerial level.

Helsinki, Finland

15/08/2011 - 31/12/2012

Environment Counsellor (permanent position, on leave since 01/01/2013)

Ministry of the Environment

- Responsible for national tasks on species protection, including for example the revision of the national Nature Conservation Act.

- Participation in development of other Nature protection legislation, presenting the legislative initiatives to the Council of State (Government of Finland).
- Responsible for tasks related to the implementation of international agreements on the species protection (CITES - Convention on International Trade in Endangered Species of Wild Flora and Fauna; BERN convention - Convention on the Conservation of European Wildlife and Natural Habitats; AEWA - Agreement on the Conservation of African-Eurasian Migratory Waterbirds), including participation as the Finnish representative in numerous international meetings of parties.
- Conduction of, as the main representative of the Ministry of Environment (MoE), the yearly agreement negotiations between MoE and the Finnish Environment Institute (SYKE) on the nature protection work to be carried out under the MoE-SYKE services agreement (the negotiations include strategic planning, including prioritization, and implementation planning of the nature protection work on national and international context).
- Participation in the international IPBES establishment and plenary meetings.

Helsinki, Finland

01/05/2003 - 14/08/2011

● **Head of Biodiversity Unit (01/01/2010-14/08/2011); Senior Coordinator (01/05/2003-31/12/2009)**

SYKE, Biodiversity Unit

- Management of the Unit of around 25 employees (2010-2011)
- Responsible for the scientific-based preparation of the Natura2000 network in Finland.
- Coordination of the reporting required by the EU Nature and Birds directives. The coordination work included also regular communication with and advising of the regional environmental authorities; and participation in national and some EU level working groups related to the reporting required by the nature directives.
- Reporting to the European Commission's Habitat Committee and participation in the meetings.
- Member of the Commission's Scientific Working Group (later Reporting Working Group) on the Habitats Directive. Participation in the work of several other Nature related Committees and Working Groups to a varying degree.
- Secretary of the Group on Forest habitats in the national assessment of habitat types (Red Book of Habitat Types published in 2008); development of methods for assessment of habitat types.

Helsinki, Finland

15/08/2001 - 30/04/2003

Project Coordinator (15/08/2001-15/02/2003); Project Manager (16/02/2003-30/04/2003)

- Ministry of Agriculture and Forestry, Forest Department

Helsinki, Finland

01/03/1999 - 14/08/2001

- **Museum assistant**

Museum of the University of Jyväskylä

Helsinki, Finland

01/08/1995 - 31/08/1998

- **and 01/01/1999-28/02/1999. Researcher**

University of Jyväskylä, Department of Biological and Environmental Science

Jyväskylä, Finland

06/07/1992 - 31/05/1995

- **Museum Assistant (07/07/1992-26/07/1992), Research secretary (part time, 01/08/1992-31/12/1994), Pa**

University of Jyväskylä

Jyväskylä, Finland

EDUCATION AND TRAINING

1996 - 2000 - Jyväskylä, Finland

- **Ph.D. (30/05/2000)**

University of Jyväskylä

Ecology and Environmental Management

EQF level 8

1990 - 1995 - Helsinki, Finland

- **M.Sc. (31/05/1995)**

University of Jyväskylä

Ecology and Environmental Management

EQF level 7

LANGUAGE SKILLS

MOTHER TONGUE(S): Finnish

English

Listening
C2

Reading
C2

Spoken
production
C2

Spoken
interaction
C2

Writing
B2

Swedish

Listening
B2

Reading
B2

Spoken
production
B2

Spoken
interaction
B2

Writing
B1

PUBLICATIONS

Publications

In total 40 publications, of which 15 peer-reviewed articles in scientific journals, one non-refereed scientific article, one book, 21 publications and conference proceedings intended for the professional communities and 2 theses.

Ten most important publications (in alphabetical order):

Ahlroth, P., Alatalo, R. V., Holopainen, A., Kumpulainen, T., Suhonen, J. 2003: Founder population size and number of source populations enhance colonization success in waterstriders. *Oecologia* 442:617-620.

Ahlroth, P., Alatalo, R. V., Hyvärinen, E. and Suhonen, J. 1999: Geographical variation in wing polymorphism of the waterstrider *Aquarius najas* (Heteroptera, Gerridae). *Journal of Evolutionary Biology* 12: 156-160.

Ahlroth, P., Alatalo, R. V. and Jukka Suhonen, J. 2010: Reduced dispersal propensity in the wingless waterstrider *Aquarius najas* in a highly fragmented landscape. *Oecologia* 162: 323-330.

Ahlroth, P. and Kotiaho, J. S. 2009: Route for political interests to weaken conservation. *Nature* 460: 173.

Kotiaho, J. S., Ahlroth, P., Haimi, J., Mönkkönen, M. and Vilkuna, J. 2009: Evolution Education in Natural History Museums. *Trends in Ecology and Evolution* 24: 292-293.

Kuuluvainen, T., Aapala, K., Ahlroth, P., Lindholm, T., Sallantausta, T., Tukia, H., Siitonen, J. and Kuusinen, M. 2002: Ecological restoration of boreal forested ecosystems: A Finnish perspective. *Silva Fennica* 36 (1): 490-422.

Päivinen, J., Ahlroth, P., Kaitala, V., Kotiaho, J. S., Suhonen, J. and Virola, T. 2003: Species richness and regional distribution of myrmecophilous beetles. *Oecologia* 134: 596-604.

Päivinen, J., Ahlroth, P., Kaitala, V. and Suhonen, J. 2004: Species richness, abundance and distribution of myrmecophilous beetles in nests of *Formica aquilonia* ants. *Annales Zoologici Fennici* 41: 447-454.

Selonen, V. O. A., Ahlroth, P. and Kotiaho, J. S. 2005: Anthropogenic disturbance and diversity of species: polypores and polypore associated beetles in forest, forest edge and clear-cut. *Scandinavian Journal of Forest Research*. 20(Suppl 6): 49-58.

Virolainen, K. M., Ahlroth, P., Hyvärinen, E., Korkeamäki, E., Mattila, J., Päivinen, J., Rintala, T. and Suhonen, J. 2000: Hot spots, indicator taxa, complementarity and optimal networks of taiga. *Proceedings of the Royal Society B, London* 267: 1143-1147.

DRIVING LICENCE

Driving Licence: A / Driving Licence: B

PROJECTS

CURRENT

● Examples of projects

https://www.syke.fi/en-US/Experts/Petri_Ahloth/45052

- Strengthening the capacities for effective implementation of the acquis in the field of nature protection, North Macedonia, 2017-2019. MS Project Leader and a Component Leader/expert. EC (twinning), 1,1 M€
- Establishment of the Natura 2000 network, Montenegro, 2016-2017. Short-term nature directives expert. Training planning, development of Natura 2000 dictionary, consultation for the Natura 2000 concept model, contribution to the Habitat Directive reference list. EC
- National reporting under the EU Nature and Bird directives, 2006-2007. Leading the reporting work, advising the reg. env. authorities, participation in national and some EU level working groups related to the reporting. Govt. of Finland
- Assessment of threatened habitat types in Finland, 2004-2008. Coordination of the Forest habitats section, development of the assessment methods of habitat types, recommendations for measures to improve the status of threatened biotopes, reporting. MoE
- Assessment of threatened species in Finland, 2006-2010. Member of the assessment team. MoE
- The Neuroptera of Finland, 2009-2011. Management of the project compiling distributional and ecological data, and a high-quality guidebook on the net-winged insect species in Finland. MoE
- Estonian-Finnish Cooperation Programme on Nature Conservation, since 2004. Entomological field missions; data gathering and exchange of experiences, mapping the occurrence of the Annexes 2 and 4 species (Nature Directive) in Natura2000 sites; recommendations for the Estonian authorities on management of the studied habitat types
- Securing the Conservation of biodiversity across Administrative Levels and spatial, temporal and Ecological Scales (SCALES), 2009-2014. Member of the research team. EU/FP7
- Development of (world's first) Ecosystem Hotel (a place where plants can be placed out of the way of construction and earthmoving work), 2014-2019. Research on maintaining and expanding plant populations through ecosystem hotels. Kone Foundation

ORGANISATIONAL SKILLS

● Organisational skills

Project coordination

- experience from large number of different types of projects.

Management

- currently responsible for a large research and expert center (about 80 persons).

COMMUNICATION AND INTERPERSONAL SKILLS

Communication and interpersonal skills

- good communication skills gained through working in and leading of teams of different sizes and versatile compositions, also in field work conditions.
- good communication skills gained through participation in wide variety of meetings on different levels.
- experienced of giving talks and presentations in different level meetings, seminars and conferences.
- very good connections with ETC/BD in Paris and DG ENV at the EC through his personal contacts.

OTHER

Other

Since 2004 Dr. Ahlroth has lead or participated in six entomological field missions to Estonia under the Estonian-Finnish Cooperation Programme on Nature Conservation. The programme provides a basis for strengthening the knowledge on practical conservation biology, data gathering and exchange of experiences between the two countries and experts. The aim of the field missions has been to map the occurrence of the species mentioned in the Annexes 2 and 4 of the Nature directive in the Natura2000 sites. The missions have been planned in close cooperation with Estonian environmental authorities. The missions have provided valuable information on the habitat requirements of some rare species. Based on the observations recommendations for future management of the studied habitat types have been provided for the Estonian authorities.

SCIENTIFIC AND SOCIETAL IMPACT OF RESEARCH

Scientific and societal impact of research

Membership in scientific associations

Finnish Society of Lepidopterology 1984 -1991, 1999 -

Entomological Club in Kerava 1984 -1986 (founder and leader)

Entomological Club in Jyväskylä 1990 - (founder membership)

Societas Entomologica Fennica 1995 -

Dr. Ahlroth's deep entomological knowledge of habitats as well as animals stems from his long-term interest in entomological field work and from his active work, for tens of years, in various natural scientific societies and associations.

OTHER ACADEMIC MERITS

Other academic merits

Evaluation of scientific applications and build up of research programmes

Build up of and evaluation of applications for the research program MOSSE.

Build up of and evaluation of applications for the research program ESGEMO.

Evaluation of the applications for the Ministry of the Environment (Environmental Cluster).

Evaluation of the applications for the Ministry of Agriculture and Forestry.

Evaluation of the applications for the Research Council of Norway.

Evaluation of Finnish applications (forest sector) for the Sixth Framework Programme of research (EU FP6).

Visits to foreign Universities

Moscow State University, Department of Biogeography: Excursions to Caspian sea and White sea regions, 1992.

REWARDS

Rewards

Honorary titles and decorations: The Order of the Lion of Finland decoration (Suomen Leijonan Ritarikunnan I luokan ritarimerkki) awarded by The President of the Republic for Finland, 6.12.2014.

RESEARCH FUNDING AS WELL AS LEADERSHIP AND SUPERVISION

● **Research funding as well as leadership and supervision**

Responsible supervision of M. Sc. theses (10):

Anu Aarnivirta: On the ecology of *Lobaria pulmonaria*

Kirsi Niskanen: Beetle assemblages in edges of forest fragments

Jussi Päivinen: Short term impact of forestry on ant associated beetles

Esko Hyvärinen: Population size and fluctuating asymmetry in waterstrider populations

Tomi Kumpulainen: Life history differences in isolated waterstrider populations

Ilana Kunelius: Survival of *Coenonympha tullia* ssp. *isis* -larvae in a post harvested peatland of Central Finland

Ville Selonen: Anthropogenic disturbance and diversity of species: polypores and polypore associated beetles in forest, forest edge and clear-cut

Teemu Rintala: Impact of patch quality and diversity for the colonization of saproxylic beetles

Jaakko Mattila: Short term impact of forestry on wood decaying fungi and saproxylic beetles

Niina Rynnänen: Jaw dimorphism in males of *Agathidium discoideum* fungus beetles

Responsible supervision of Ph. D. thesis:

Jussi Päivinen: Distribution, abundance and species richness of butterflies and myrmecophilous beetles

Curriculum Vitae

Personal information

First name / Surname **David Lacina**
Address Nature Conservation Agency of the Czech Republic, Kaplanova 1931/1, 148 00 Praha 11 – Chodov, Czech Republic
Telephones _____ Mobile: _____
E-mail _____
Nationality Czech
Date of birth _____
Gender Male

Work experience

Dates Since 2004
Occupation or position held Since 2014 **Department of Special Nature Conservation – Head of the Department**
2008–2014 **Unit of Small-Size Protected Areas – Head of the Unit**
2004–2008 **Units of Species Protection and CITES – Specialist Officer**
Main activities and responsibilities

- Coordinating preparation of management plans for nationally protected areas as well as Natura 2000 sites: Special Protected Areas (SPAs) and Sites of Community Importance (SCIs)
- Coordinating the designation of new protected areas
- Project management of several projects focused on protected area designation or species protection
- Work on proposals of new laws and governmental decrees concerning nature conservation
- Work on methodological instructions and guidance documents
- Long-term focus on the protection of birds and their habitats
- Participated in a mission to Armenia in 2017 that followed the signing of a memorandum of cooperation between the NCA and the Bio-resource Management Agency of the Ministry of Nature Protection of the Republic of Armenia

Name and address of employer Nature Conservation Agency of the Czech Republic, Kaplanova 1931/1, 148 00 Praha 11 – Chodov, Czech Republic, www.nature.cz
Type of business or sector Nature Conservation – Governmental
Dates 1999–2004
Occupation or position held 2002–2004 **Youth Education in Important Bird Areas – Project Coordinator**
2000–2004 **Important Bird Areas in the Czech Republic – Programme Coordinator**
1999–2002 **Protection and Monitoring of the White Stork in the Czech Republic – Project Coordinator**
Main activities and responsibilities

- Leading a White Stork monitoring and conservation project that resulted in the publication of a species action plan
- Coordinating the Important Bird Areas (IBA) programme and contributing the subsequent successful advocacy effort to designate the IBAs as SPAs within the Natura 2000 network
- Coordinating the work of so-called patron groups of individual IBAs
- Carrying out projects raising public awareness on the importance of bird and habitat protection, publication of an IBA Newsletter
- Member of the Birds and Habitats Directives Task Force meeting regularly at the European Community Office of BirdLife International in Brussels, dealing with issues of bird protection at the EU level

Name and address of employer Czech Society for Ornithology, BirdLife Partner in the Czech Republic, Na Bělidle 34, 150 00 Praha 5 – Smíchov, Czech Republic, www.birdlife.cz
Type of business or sector Nature Conservation – Non-governmental

Internship and volunteer experience

Dates	2002 and 2003
Occupation or position held	Advocacy, visitor management and PR Internships
Main activities and responsibilities	<ul style="list-style-type: none"> ▪ Training in visitor centre management and education in Important Bird Areas of the Charente-Maritime region ▪ Internship in the public relations and publications department at the headquarters of the organisation
Name and address of employer	La Ligue pour la Protection des Oiseaux, 8 rue du Docteur Pujos, 17305 Rochefort CEDEX, France, www.lpo.fr
Type of business or sector	Nature Conservation – Non-governmental
Dates	1997
Occupation or position held	Research Internship
Main activities and responsibilities	<ul style="list-style-type: none"> ▪ Assisting research activities at the centre ▪ Providing daily care in the breeding facilities of American Kestrels and Loggerhead Shrikes ▪ Assisting in bird conservation activities in southern Québec ▪ Working on a literature survey for an own article on parasites of raptors
Name and address of employer	McGill University, Avian Science and Conservation Centre, 21111 Lakeshore Road, Sainte-Anne-de-Bellevue, H9X 3V9 Montréal, Quebec, Canada, www.mcgill.ca
Type of business or sector	Scientific Research Institute

Education and training

Dates	1996–2000
Title of qualification awarded	Master of Science: Zoology of Vertebrates
Principal subjects/occupational skills covered	<ul style="list-style-type: none"> ▪ Zoology of Vertebrates ▪ Parasitology
Name and type of organisation providing education and training	Charles University, Faculty of Science, Albertov 6, 128 00 Praha 2, Czech Republic
Dates	1993–1996
Title of qualification awarded	Bachelor of Science: Biology
Principal subjects/occupational skills covered	<ul style="list-style-type: none"> ▪ Zoology ▪ Botany ▪ Ecology
Name and type of organisation providing education and training	Charles University, Faculty of Science, Albertov 6, 128 00 Praha 2, Czech Republic

Personal skills

Mother tongue	Czech
Other languages	
European level (*)	

	Understanding				Speaking				Writing	
	Listening		Reading		Spoken interaction		Spoken production			
English	C2	Proficient user	C2	Proficient user	C2	Proficient user	C2	Proficient user	C2	Proficient user
Certificate of Advanced English (CAE, 2000, Grade A)										
Polish (**)	B1	Independent user	B1	Independent user	A2	Basic user	A2	Basic user	A2	Basic user
Russian (**)	A2	Basic user	A2	Basic user	A2	Basic user	A1	Basic user	A1	Basic user
Japanese (**)	A1	Basic user	A1	Basic user	A1	Basic user	A1	Basic user	A1	Basic user

(*) *Common European Framework of Reference for Languages* (**) *Self-assessment*

- Organisational skills and competences
- Ability to communicate effectively in a courteous and professional manner with partners, colleagues and external stakeholders.
 - Experience with negotiating and presenting.
 - Ability to write clear and concise reports, documents, emails and letters.
 - Ability to work effectively within a team to accomplish key objectives.
 - Experience in managing small to medium-sized teams and ability to appropriately delegate or assign work and tasks to others.
 - Extensive experience with project preparation, project management, problem solving and reporting.

Driving license Category AM, A1, B, B1

- Computer skills and competences
- Experienced in the use of Microsoft Office products (Word, Excel, PowerPoint) and Lotus Notes

Additional information

Selected Publications:

- Lacina D. & Pešout P. (2018): Reflections on the Direction of Species Protection in the Czech Republic. The Nature Conservation Journal of the Czech Republic 6/2018, in Czech language
- Knižátková E. & Lacina D. (2010): Outlines of Recommended Measures for Special Protected Areas under the Birds Directive. The Nature Conservation Journal of the Czech Republic. 5/2010, in Czech language
- Lacina D. & Rejman B. (2002): Action plan for the White Stork (*Ciconia ciconia*) – guidelines for species management in the Czech Republic. Sylvia 38: 113–123.
- Rejman B. & Lacina D. (2002): Results of the monitoring of the White Stork (*Ciconia ciconia*) population in the Czech Republic. Sylvia 38: 103–111.
- Málková P. & Lacina D. (eds.) (2001/2002): Important Bird Areas in the Czech Republic. Czech Society for Ornithology, Prague, 144 p. (published both in Czech (2001) and in English (2002) editions)
- Lacina, D. & Bird, D.M. (2000): Endoparasites of raptors: a review and an update. Pp. 65-100 in J.T. Lumei, J.D. Remple, P.T. Redig, M. Lierz, and J.E. Cooper, (eds.), Raptor Biomedicine III. Zoological Education Network, Inc.

Memberships:

Czech Society for Ornithology, member since 1996

Europass Curriculum Vitae

Personal information

First name / Surname **František Pelc, RNDr.**
Address Nature Conservation Agency of the Czech Republic, Kaplanova 1931/1, 148 00 Praha 11, Czech Republic
Telephone
E-mail
Nationality Czech
Date of birth
Gender M

Work experience

Dates Since 1986
Occupation or position held Since 2010, and 2006-2007 – **Director of the Nature Conservation Agency**
1995-2002 – **Director of the Administration of Protected Landscape Areas of Czech Republic**
1990-1995 – **Head, Jizerské hory/Jizera Mts. Protected Landscape Area Administration of the Czech Institute of Nature Conservation in Liberec**
1986 – **Nature Conservation Specialist, Český ráj/Bohemian Paradise Protected Landscape Area Administration, Turnov**

Main activities and responsibilities

- accumulated experience in nature conservation arising from a career spanning from a regional nature conservationist to the head of the 700+ strong governmental institution
- participation in local, regional and national decision making in nature conservation and related fields
- contribution and leadership in producing key policy documents in nature conservation and landscape protection and their implementation

Name and address of employer Nature Conservation Agency of the Czech Republic, Kaplanova 1931/1, 148 00 Praha 11, Czech Republic, www.nature.cz

Type of business or sector Nature conservation – government organisation

Dates 2007-2010
Occupation or position held **Deputy Minister of the Environment/Head of the Section for Protection of Nature and the Landscape**

Main activities and responsibilities

- leading role and responsibility in key decisions concerning the legislative and implementation changes shortly after the accession of the Czech Republic into the European Union
- responsibility for implementation of key policy documents in nature conservation and landscape protection
- responsibility for negotiations with the representatives of other sectors of government concerning the issues of nature conservation and landscape protection

Name and address of employer The Ministry of the Environment of the Czech Republic, Vršovická 1442/65, 100 10 Praha 10, Czech Republic, www.mzp.cz

Type of business or sector Nature conservation – government organisation

Dates 2002–2006
Occupation or position held Member of the Chamber of Deputies of the Parliament of the Czech Republic
Main activities and responsibilities

- Vice-Chairman, Committee for Public Administration, Regional Development and the Environment
- on-hands experience with the legislative process
- practice in negotiation and decision-making at a parliamentary level

Name and address of employer Chamber of Deputies, The Parliament of the Czech Republic, Sněmovní 4
 118 26 Praha 1 - Malá Strana, Czech Republic, www.psp.cz
Type of business or sector Government - representative

Dates 1988-1989
Occupation or position held Expert in Environmental Issues for the District of Semily
Main activities and responsibilities

- expert work in nature conservation at regional level
- experience in negotiation with stakeholders

Name and address of employer The District of Semily, Husova 82, 513 13 Semily, Czech Republic, www.semily.cz
Type of business or sector Nature conservation – regional authority/self-government

Education and training

Dates 1981-1986
Title of qualification awarded Master of Science (Natural Environment Protection), Dr. rer. Nat (Environmental Science)
Principal subjects/occupational skills covered

- Biology, Zoology
- Environmental Science

Name and type of organisation providing education and training Charles University Prague, Faculty of Sciences, Albertov 6, 128 00 Praha 2, Czech Republic, www.cuni.cz

Personal skills and competences

Mother tongue(s) Czech

Other language(s) Specify language and evidence of skill level (language certificate)

Self-assessment

European level

English

Russian

Understanding				Speaking				Writing	
Listening		Reading		Spoken interaction		Spoken production			
C2	Proficient user	C2	Proficient user	C1	Proficient user	C1	Proficient user	C1	Proficient user
B1	Independent user	B1	Independent user	B1	Independent user	A2	Basic user	A2	Basic user

Organisational skills and competences

- Ability to manage and creatively guide the work team and find the essence of the problem
- Excellent communication skills
- Vast experience in presentation and negotiation
- Resistance to stress
- Expertise in public administration

Computer skills and competences

- Microsoft Office™ tools (Word, Excel, PowerPoint)

Publication Activities	Author, co-author and editor of dozens of scientific papers, technical studies and popular articles on nature conservation, landscape protection, environment management, conservation biology & ecology including key policy documents in nature conservation and landscape protection of the Czech Republic, e.g., Nature Conservation and Landscape Protection of the Czech Republic 1997, 2009), numerous presentations in mass media.
Teaching Activities	External Lecturer, Czech University of Life Sciences Prague, Faculty of Environmental Sciences, since 2015.
Charity Activities	Chairman of the Board of Directors, Ivan Dejmal Foundation for Nature Conservation, Liberec (since 1993). Vice-Chairman, ProAfrica Charity, Turnov (since 2012).
International Activities	Chairman, European Nature Conservation Agency Heads Network (ENCA). Peterborough, U.K./Vienna (2014).
Driving licence	A, B

Europass Curriculum Vitae

Personal information

First name / Surname **Jinřich Chlapek**
Address Nature Conservation Agency of the Czech Republic, Administration of the Protected Landscape Area (PLA) Jeseniky Mts., Šumperská 93, 790 01 Jeseník, Czech Republic
Telephone
E-mail
Nationality Czech
Date of birth
Gender M

Work experience

Dates	December 1998 – onwards
Occupation or position held	2016 – onwards – Deputy Head, Administration of the PLA Jeseniky Mts. 2012-2016 – Head of the Department of Nature Protection, Administration of the PLA Jeseniky Mts. 2004-2012 – Deputy Head, Administration of the PLA Jeseniky Mts. 2000-2003 – specialist officer – coordinator for Natura 2000 establishment, management planning, vascular plant inventories, monitoring, Administration of the PLA Jeseniky Mts. 1998-2000 – substitute Army service – field worker/ranger, biodiversity specialist, Administration of the PLA Jeseniky Mts.
Main activities and responsibilities	<ul style="list-style-type: none">• Preparation and negotiation of management plans for small-scale protected areas (nature reserves, nature monuments)• Coordination of preparation of Natura2000 sites incl. preparation, negotiation and implementation of the management plans: Sites of Community Importance (SCIs)• Proposing and negotiating new protected areas• Project management of the project "Support of the management planning and biodiversity of the montane habitats in the Mt. Praděd area" cofunded by EU through Operational Programme Environment; including both project and finance management• Project Sustainable management of Aragvi Protected Landscape, Georgia. 2018-2021, funded by Czech Development Agency; junior expert in the area of management planning in protected areas• Management planning for large-scale protected areas - PLA Jeseniky Mts. (CZ), Tusheti PL (GE), Aragvi PL (GE)• Presentation of nature conservation issues to the media – newspapers, radio, TV, acting in several documentary films, leaflets and information panel composition• Regular lectures for university students on nature conservation issues incl. Natura 2000• Membership in the national committee providing authorization for biological assessment according to the Act No. 114/1992 Coll.• Inventories of flora and vegetation in small-scale protected areas, vegetation mapping in the Czech Rep. and Turkey (EUNIS habitats)• Assessment and approving of development projects from nature protection point of view• Forest and montane grasslands ecology, watercourses management
Name and address of employer	Nature Conservation Agency of the Czech Republic, Kaplanova 1931/1, 148 00 Praha 11, Czech Republic, www.nature.cz
Type of business or sector	Nature conservation – government organisation
Dates	2018-2021
Occupation or position held	Expert within the project Sustainable management of Aragvi Protected Landscape, Georgia. Supported by the Czech Development Agency.

Main activities and responsibilities	<ul style="list-style-type: none"> ▪ Management planning, zoning and other activities supporting biodiversity and sustainable development in mountain region of Georgia
Dates	2017
Occupation or position held	Co-author of the Background Study for the Project within Preparation of the Management Plan for Protected Landscape Aragvi in Georgia.
Dates	2016
Occupation or position held	Expert within the Temporary Expert Assignments Scheme of the Czech Development Agency within the project "Identification of weaknesses and needs in protected areas management in the Republic of Moldova"
Main activities and responsibilities	<ul style="list-style-type: none"> ▪ Analysis and evaluation of the situation in nature conservation field in the Republic of Moldova ▪ Identification of possible areas of future projects related to protected areas funded by the Czech Development Agency
Dates	2014-2018
Occupation or position held	Expert within the project Implementation of Selected Measures from the Management Plan for the Tusheti Protected Landscape, Georgia. Supported by the Czech Development Agency. Management planning, zoning and other activities supporting biodiversity and sustainable development in mountain region of Georgia.
Main activities and responsibilities	<ul style="list-style-type: none"> ▪ Guidelines for monitoring of selected (umbrella/flagship) species of plants including their monitoring, ▪ Assessment of status of pine forest with respect to the bark beetle infestation was paid. ▪ Coordination of development and implementation of the system of marking tourist trails
Dates	2014
Occupation or position held	Short term expert within the EU Twinning Project Strengthening Management of Protected Areas of Georgia; Short Term Expert responsible for forest management planning in Mtskheta National Park and Lagodekhi Protected Areas
Main activities and responsibilities	<ul style="list-style-type: none"> ▪ Assessment of the current conservation status of forest ecosystem and proposing special measures and limits for forest management according to the local needs and nature protection limitations ▪ Presentation, discussion and defence of proposed measures with central Agency of Protected Areas of Georgia and local protected areas administrations
Dates	2012-2014
Occupation or position held	Expert within the project Development of Management Plan for the Tusheti Protected Landscape, Georgia. Supported by the Czech Development Agency.
Main activities and responsibilities	<ul style="list-style-type: none"> ▪ Management plan including evaluation of flora and habitat diversity ▪ Zoning and assessment of influence of human activities to the biodiversity ▪ Detail planning for 6-years period covering the whole spectrum of activities incl. recommendations for monitoring activities and management of habitats and tourism
Name and address of employer	Czech Development Agency, Nerudova 3, 118 50 Prague 1, Czech Republic, http://www.czechaid.cz/
Type of business or sector	Development cooperation - governmental

Education and training

Date	2003
Principal subjects/occupational skills covered	Training on communication and presentation skills in relation to the Natura 2000 establishment
Dates	1996-1998
Title of qualification awarded	Master of Science: Systematic Botany and Geobotany
Principal subjects/occupational skills covered	<ul style="list-style-type: none"> ▪ plant ecology, vegetation science

Name and type of organisation providing education and training Masaryk University, Žerotínovo nám. 617/9, 601 77 Brno, Czech Republic

Dates 1993-1996

Title of qualification awarded Bachelor of science: Systematic Biology and Ecology

Principal subjects/occupational skills covered • Biology, ecology

Name and type of organisation providing education and training University of Ostrava, Dvořákova 7, 701 03 Ostrava

Personal skills and competences

Mother tongue(s) Czech

Other language(s) Specify language and evidence of skill level (language certificate)

Self-assessment

European level

English

Russian

Understanding				Speaking				Writing	
Listening		Reading		Spoken interaction		Spoken production			
B2	Independent user	C1	Proficient user	B2	Independent user	B2	Independent user	B2	Independent user
B1	Independent user	B1	Independent user	B1	Independent user	A2	Basic user	A2	Basic user

Organisational skills and competences

- Leading small teams (8-12 pers.)
- Project management (experience with project management within project funded from Operational Programme Environment in the Czech Republic)

Computer skills and competences

- Microsoft Office™ tools (Word, Excel, PowerPoint)
- QGIS

Other skills and competences

Good communication skills (presentation and negotiation), long-term experience in different media presentation

Driving licence A1, B

Date: 6/10/2020

Signature:

WORK EXPERIENCE

01/01/2019 – CURRENT – Helsinki, Finland

HEAD OF UNIT – Finnish Environment Institute

- Head of unit of Conservation area network group (about 15 experts and researches) in Biodiversity Centre
- Participation as expert in North Macedonian twinning project until August 2019.
- Several projects as project leader, steering committees of projects under ministries of the Environment and the Agriculture and Forestry, participation on several official working groups, chairperson of EU's Biogeographic Boreal Forest Group, invited expert observer of EU's Commissions Nature and forest group.

01/01/2008 – 31/12/2018 – Helsinki, Finland

PROJECT MANAGER – Finnish Environment Institute

- Coordination and monitoring of voluntary forest conservation program METSO in environment administration (2008-2018)
- Specialist tasks on species (especially bryophytes and vascular plants) and nature type conservation, including Red List assessments and evaluation of habitat types under the Habitats Directive and species of annex II and IV.
- Project manager and administrative leader of several biodiversity related projects
- Participation as expert in North Macedonian twinning project "Strengthening the capacities for effective implementation of the acquis in the field of nature protection" with main responsibility of habitat types and plants
- Chairperson of EU's Biogeographic Boreal Forest Group,
- Co-work with regional environment and forestry authorities, forestry stakeholders, NGOs and land owners
- Writing of opinions and reports for ministries

01/01/1997 – 31/12/2007 – Helsinki, Finland

SENIOR RESEARCHER – Finnish Environment Institute

- Expert tasks on species and nature protection, including species and habitats of the Habitats Directive

01/01/1987 – 31/12/1996 – Turku, Finland

ASSISTANT – Turku University

- During 1986 - 1996 about eight year experience on education, training and scientific work, mainly on plant and forest ecology, remote sensing and conservation biology

01/01/1985 – 31/12/1994 – Vantaa, Finland

CONSULT – Metsähallitus (Parks & Wildlife Finland)

- Inventories of species (vascular plants, bryophytes, lichens) and habitat types in state owned conservation areas during field seasons

EDUCATION AND TRAINING

01/09/1983 – 01/01/1991 – Turku, Finland

M.SC. BIOLOGY, SYSTEMATIC BOTANY & ECOLOGY – University of Turku

EQF level 7

• LANGUAGE SKILLS

Mother tongue(s): FINNISH

	UNDERSTANDING		SPEAKING		WRITING
	Listening	Reading	Spoken production	Spoken interaction	
ENGLISH	C1	C1	C1	C1	C1
SWEDISH	B1	B2	B1	B1	B1

Levels: A1 and A2: Basic user; B1 and B2: Independent user; C1 and C2: Proficient user

• ORGANISATIONAL SKILLS

Organisational skills

- As project manager my organizational skills are very good, this includes reporting, planning and organizing works of employers, experience on applying money for projects as well as follow-up of projects' budget. I'm used to work with tight deadlines.
- Through 20 year chairmanship of National Bryophyte Expert Group I have experience to organize Red Listing with scientists and voluntary nature enthusiasts

• COMMUNICATION AND INTERPERSONAL SKILLS

Communication and interpersonal skills

- Very good communication and contact skills through my experience as project manager both in scientific and applying projects with various stakeholder groups. The experience include organizing of seminars, meetings, work shops and field excursions
- Several presentations in national and international congresses, seminars and work-shops both in English and Finnish.
- Courses and training on species, habitat types and nature conservation for biologists, foresters, land owners and for the general public
- Several public appearances in media e.g. TV and radio
- Cooperation with reporters and popularization of science

• JOB-RELATED SKILLS

Job-related skills

- Wide and several decade long experience on environment administration and legislation in Finland, including knowledge e.g. the Nature Conservation Act and Degree, the Forest Act and Degree, the Habitats and Bird Directives.
- Very good knowledge on boreal and alpine nature in Fennoscandia and adjacent Russia, including plants, bryophytes, lichens, mammals and birds
- Collection of bryophytes, vascular plants and lichens for Herbarium of the University of Turku during field trips
- National Bryophyte Expert Group, chairperson since 1998
- IUCN Species Survival Commission, member
- ECCB European Conservation Committee for Bryophytes, member of the board
- IAB International Association of Bryologists, cooperation member
- Membership of several biological societies in Finland
- AB driving license

PUBLICATIONS

Some relevant references of Mr. Kimmo Syrjänen concerning North Macedonian twinning project 2018 - 2020:

Natura 2000 Management Plan for Pelister National Park – potential Natura 2000 site. Twinning Project MK 13 IPA EN 02 17. Finnish Environment Institute. 2020. Unpublished report. 82 pp.

Annex for the Management Plan for Nature Monument Prespa Lake. Twinning Project MK 13 IPA EN 02 17. Finnish Environment Institute. 2020. Unpublished report. 79 pp.

Annex for the Revalorization Study for the "Lake Prespa" Monument of Nature. Twinning Project MK 13 IPA EN 02 17. Finnish Environment Institute. 2020. Unpublished report. 91 pp.

Monitoring Protocols of Species and Habitats – The Twinning Project in the Republic of North Macedonia
REPORTS OF THE FINNISH ENVIRONMENT INSTITUTE XX / 2020. Draft. 180 pp. Including Facts Sheets for 20 Annex I habitat types prepared by K.Syrjänen, V.Matevski and R.Custerevska.

Selected scientific publications and presentations in English - Forests

Mikkonen, N., Leikola, N., Lahtinen, A., Lehtomäki, J., Halme, P., Haapalehto, T., Hokkanen, M., Lilja-Rothsten, S., Syrjänen, K., Wallenius, T. Poster. 2018: Spatial conservation prioritization of Finnish forests for more sustainable land use planning. 5th European Congress of Conservation Biology ECCB, Jyväskylä.

Pöyry, J., Aapala, K., Kempainen, E., Punttila, P., Pykälä, J., Syrjänen, K. & Virkkala, R. 2018. What traits make species sensitive to climate change in northern ecosystems? CAFF, Arctic Biodiversity Congress, 2018, Rovaniemi. Abstract.

Syrjänen, K., Aapala, K., Anttila, S., Koskela, T. & Kuusela, S. 2018. Success and challenges of voluntary forest conservation in Finland. (Poster presentation) 5th European Congress of Conservation Biology. DOI: 10.17011/conference/eccb2018/107741.

Kuhmonen, A., Dobrynin, D., von Friesen, C. P., Jakovlev, J., Mikkola, J. & Syrjänen, K. 2017: Changes in the protected area coverage in the Barents Region between 2013 and 2015. In: Kuhmonen, A., Mikkola, J., Storrang, B & Lindholm, T. (eds.) Protected areas and high conservation value forests in the Barents Euro-Arctic Region - Sweden, Finland and Russia. Helsinki, Finnish Environment Institute. P. 65-84. Reports of the Finnish Environment Institute; 2017, 33.

Kuhmonen, A., Aksenov, D., Anttila, S., Dobrynin, D., Esipova, E., von Friesen, C. P., Koltsov, D., Leikola, N., Manninen, O., Suominen, M., Syrjänen, K. 2017: Distribution and protection of high conservation value forests. In: Kuhmonen, A., Mikkola, J., Storrang, B & Lindholm, T. (eds.) Protected areas and high conservation value forests in the Barents Euro-Arctic Region - Sweden, Finland and Russia. Helsinki, Finnish Environment Institute. P. 113-140. Reports of the Finnish Environment Institute; 2017, 33.

Syrjänen, K., Lindholm, T., Mikkola, J. 2017: Natural features of the Barents Region / In: Kuhmonen, A., Mikkola, J., Storrang, B & Lindholm, T. (eds.) Protected areas and high conservation value forests in the Barents Euro-Arctic Region - Sweden, Finland and Russia. Helsinki, Finnish Environment Institute. P. 24-41. Reports of the Finnish Environment Institute; 2017, 33.

Kuuluvainen, T., Syrjänen, K., Kalliola, R. 2001: Logs in a pristine *Picea abies* forest: occurrence, decay stage distribution and spatial pattern. *Ecological bulletins* 49: 105-113.

Kuuluvainen, T., Syrjänen, K. & Kalliola, R. 1998: Structure of a pristine *Picea abies* forest in north-eastern Europe. *Journal of vegetation science* 9: 551-574.

Syrjänen, K., Kalliola, R., Puolasmaa, A. & Mattson, J. 1994: Landscape structure and dynamics in subcontinental Russian European taiga. *Annales Zoologici Fennici* 31: 19-34.

Selected scientific publications and presentations in English - Plant population dynamics

Lehtilä, K., Dahlgren, J., Garcia, M., Leimu, R., Syrjänen, K. & Ehrlén, J. 2016. Forest succession and population viability of grassland plants: long repayment of extinction debt in *Primula veris*. *Oecologia*. 181(1):125-35.

Leimu, R., Syrjänen, K. 2002: Effects of population size, seed predation and plant size on male and female reproductive success in *Vincetoxicum hirundinaria* (Asclepiadaceae). *Oikos* 98: 229 – 238.

Leimu, R., Syrjänen, K., Ehrlén, J., Lehtilä, K. 2002: Pre-dispersal seed predation in *Primula veris*: among-population variation in damage intensity and selection on flower number. *Oecologia* 133: 510-516.

Lehtilä, K., Syrjänen, K., Leimu, R., Garcia, M. B. & Ehrlén, J. 2006: Habitat change and demography of *Primula veris*: identification of management targets. *Conservation Biology* 20: 833-843.

Ehrlén, J., Syrjänen, K., Leimu, R., Garcia, M. B., Lehtilä, K. 2005: Land use and population growth of *Primula veris*: an experimental demographic approach. *Journal of applied ecology* 42(2): 317-326.

Selected scientific publications and presentations in English - Bryophytes and lichens

Juutinen, R., Åkesson, R., Syrjänen, K. & Virtanen, R. 2016: The annual excursion of the Nordic Bryological Society (NBS) and the Finnish Bryophyte Expert Group to Kuusamo (Finland) in 2014. *Lindbergia* 2016; 39: 20-23

Juutinen, R., Ulvinen, T., Syrjänen, K., Kypärä, T., Kuitunen, T., Parnela, A., Heikkilä, R., Suoknuuti, M., Marsh, T., Arkkio, H., He, X., Huttunen, S., Tahvanainen, T., Häyhä, T., Jääskeläinen, K. & Vainio, O. 2016: New national and regional biological records for Finland 7. Contributions to Bryophyta and Marchantiophyta. *Memoranda Societatis pro Fauna et Flora Fennica*, ISSN 0373-6873.

Maksimov, A. & Syrjänen, K. 2014: Bryophyte flora of Zaonezhye Peninsula. s. 163-175. In: Lindholm, T., Jakovlev, J. & Kravchenko, A. (eds.). 2014. Biogeography, landscapes, ecosystems and species of Zaonezhye Peninsula, in One-ga Lake, Russian Karelia. Reports of the Finnish Environment Institute 2014/40. Helsinki. 360 p.

Syrjänen, K., Manninen, O. & Fadeeva, M.A. 2014: Red-listed and indicator lichens of Zaonezhye Peninsula. In: Lindholm, T., Jakovlev, J. & Kravchenko, A. (eds.). 2014. Biogeography, landscapes, ecosystems and species of Zaonezhye Peninsula, in Onega Lake, Russian Karelia. Reports of the Finnish Environment Institute 2014/40. Helsinki. 360 p.

Laaka-Lindberg, S. & Syrjänen, K. 2013: Sporophytes of the rare liverwort *Cephalozia macounii*.

omas Ruzicka

Date of birth

Nationality: Czech | Gender: Male |

Kaplanova 1931/1, 148 00, Praha 11 - Chodov, Czechia

WORK EXPERIENCE

01/04/2017 – CURRENT – Prague, Czechia

DEPARTMENT OF EXTERNAL RELATIONS – Nature Conservation Agency of the Czech Republic

Responsible for communication, public relations and foreign affairs. Representing Czech Republic at various international conservation meetings, international convention meetings and consortia in the field of nature conservation. Run several courses for NCA employees on heritage interpretation. Supervision of the program of visitor centers in Protected Landscape Areas – Houses of Nature.

1993 – 30/03/2017 – Brno, Czechia

HEAD OF PROGRAMME TEAM – Czech Environmental Partnership Foundation

Responsible for 8 programs of the largest environmental foundation in Central Europe with sister offices in Bulgaria, Hungary, Poland, Romania and Slovakia, supervising 8 program coordinators. In international environmental field participated in forming national NGO responses to Aarhus Convention, Kyoto protocol, Convention on Biodiversity Conservation and Carpathian Convention.

Organised and facilitated several meetings with NGOs and other stakeholders on various environmental issues, facilitated workshops on heritage interpretation and national roundtable on biodiversity strategy, conferences on nature conservation and Natura 2000 in the Czech Republic. I also organised a field trip to the Great Britain before accession to the EU for municipalities and NGOs focused on Natura 2000 implementation and site management.

01/06/2019 – CURRENT – Czechia

IP LIFE PROJECT COMPONENT LEADER – Nature Conservation Agency

Responsible for Components on Education and Training and on Public Awareness on Natura 2000 in the Integrated LIFE project for the Natura 2000 network in the Czech Republic /LIFE-IP: N2K Revisited (LIFE17 IPE/CZ/000005).

EDUCATION AND TRAINING

01/09/1986 – 30/05/1991 – Albertov, Prague, Czechia

MSc. – Charles University, Faculty of Natural Sciences

01/09/1992 – 30/06/1993 – Ann Arbor, MI, Ann Arbor, United States

CERTIFICATE IN NATURAL RESOURCES ORGANIZATIONAL MANAGEMENT – University of Michigan

one year certificate programme for international students on organizational management and conservation biology

Field(s) of study

- natural resources, organizational management

certificate | <https://umich.edu/>

1996 – 1998

LEAD FELLOW – LEAD - Leadership for Environment and Development

As an associate I participated at 5 international sessions (Germany, Spain, Switzerland, Costa Rica, Zimbabwe) of LEAD on sustainable development issues. Participation in LEAD program required very good communication skills and ability to work in international community. I am part of a global network of more than 2000 fellows of the LEAD program from NGOs, governments, academia and business.

Field(s) of study

- sustainable development

www.lead.org

LANGUAGE SKILLS

Mother tongue(s): CZECH

	UNDERSTANDING		SPEAKING		WRITING
	Listening	Reading	Spoken production	Spoken interaction	
ENGLISH	C2	C2	C2	C2	C2
RUSSIAN	B1	B1	A2	A2	A2

Levels: A1 and A2: Basic user; B1 and B2: Independent user; C1 and C2: Proficient user

DIGITAL SKILLS

Microsoft office(WordExcel Powerpoint Outlook) | Internet use | Social Media

NETWORKS AND MEMBERSHIPS

2017 – CURRENT

Interpret Europe

member, participated in several workshops and training for Interpretive Guides
<http://www.interpret-europe.net/feet/home/>

CURRENT

Europarc Federation

representing Nature Conservation Agency at the Europarc Federation
<https://www.europarc.org/>

CONFERENCES AND SEMINARS

07/04/2006 – 08/04/2006 – Sofia, Bulgaria

Communication and Natura 2000

Lecturer at the WWF training for Bulgarian regional environmental inspectorates, in Sofia.

02/08/2015 – 06/08/2015 – Montpellier, France

International Congress for Conservation Biology

Lecture on a workshop on connectivity, presenting European Greenbelt Initiative.

03/02/2019 – 03/02/2019 – Prague

Species conservation in the Czech Republic

Organiser and moderator of the national conference with around 400 participants.

04/02/2020 – 04/02/2020 – Prague

Landscape conservation and spatial planning in the Czech Republic

Organiser and moderator of the national conference with around 400 participants.

COMMUNICATION AND INTERPERSONAL SKILLS

Facilitator

Experience in facilitating various meetings. Organised and facilitated national conferences on nature conservation and biodiversity protection.

Heritage Interpretation lecturer

Experienced heritage interpretation trainer - lecturing and training program for visitor centers in protected areas.

ORGANISATIONAL SKILLS

National Coordinator - Carpathian Ecoregion Initiative (2000-2002)

National coordinator for the Czech Republic on this new biodiversity conservation and regional sustainable development program focused on the Czech Republic, Slovakia, Poland, Hungary, Ukraine, Romania, and Austria. This initiative was started by WWF International. My role was to collect information on various biodiversity and socio-economic issues in the Czech Republic and coordinate data collection on birds in the Carpathians. This required to coordinate work of around 20 people from various institutions and countries.

MANAGEMENT AND LEADERSHIP SKILLS

UNEP National Committee of the Czech Republic (1998-2006)

I established UNEP National Committee and have been involved in shaping its activities in the country. Launching the WRI, UNEP, UNDP publication "People and Ecosystems: The Fraying Web of Life" with chief editor from World Resources Institute in 2000 in Prague.

ANNEX A9: Curricula Vitae and Declaration of Availability of the RTA

CVs for the MS RTA and Component Leaders and their counterparts must be compiled following the template available on the "Europass" webpage: <http://europass.cedefop.europa.eu/en/documents/curriculum-vitae/templates-instructions> and should ideally be limited to three pages.

DECLARATION OF AVAILABILITY⁴⁷.

I, the undersigned, hereby declare that I agree to exercise the role as RTA for the above-mentioned Call for Proposal.

I declare that I am able and willing to work for the full period set for the RTA-position for which my CV has been included.

I confirm that I do not have a confirmed engagement for any other project (as RTA or long term expert), or any other professional activity, incompatible in terms of capacity and timing with the implementation period foreseen for the Twinning Grant in question.

I also declare that I am not in a situation of conflict of interest or unavailability and commit to inform the Member State Project Leader of any change in my situation.

Name	JINDŘICH CHLAPEČ
Signature	
Date	12/10/2020

⁴⁷ To be completed by the RTA



TWINNING MANUAL

REVISION 2017 – UPDATE 2020

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GLOSSARY

Beneficiary	This term is used as a reference to all countries and territories with which EU cooperates under IPA, ENI and EDF/DCI instruments. .
Beneficiary administration	The Beneficiary administration responsible for the technical implementation of the project in the Partner Country.
CA	Contracting Authority
CFCU/A/D	Central Finance and Contracting Unit, Authority, Department in IPA countries. In the Manual all terms are referred to as CFCU. .
Component Leader	Member State expert responsible for a specific component/mandatory result/output in a Twinning project.
Component Leader counterpart	Component Leader counterpart is a Beneficiary administration member of staff who is the permanent interlocutor of the Member State Component Leader coordinating the activities focussed on the achievement of a specific mandatory result/output.
Country/countries	For the purposes of this Twinning Manual, any reference to "country" or "countries" includes territories as appropriate.
Kosovo*	This designation is without prejudice to positions on status, and is in line with UNSCR 1244/1999 and the ICJ Opinion on the Kosovo declaration of independence.
Palestine*	This designation shall not be construed as recognition of a State of Palestine and is without prejudice to individual positions of the Member States on this issue.
DG DEVCO	Directorate-General for International Cooperation and Development
DG NEAR	Directorate-General Neighbourhood and Enlargement Negotiations
EDF/DCI	The European Development Fund (EDF) is the EU's main instrument for providing development aid to African, Caribbean and Pacific (ACP) countries and to overseas countries and territories (OCTs). The Development Cooperation Instrument (DCI) focuses on combating poverty in developing countries but also contributes to the achievement of other objectives of EU external action, in particular fostering sustainable economic, social and environmental development as well as promoting democracy, the rule of law, good governance and respect for human rights.
ENI	The European Neighbourhood Instrument (ENI) is the means by which the EU implements the European Neighbourhood Policy (ENP) which governs the EU's relations with 16 of the EU's closest Eastern and Southern Neighbours. To the South: Algeria, Egypt, Israel, Jordan, Lebanon, Libya, Morocco, Palestine*, Syria and Tunisia and to the East: Armenia, Azerbaijan, Belarus, Georgia, Moldova and Ukraine.
EUD	EU Delegation: Whenever the Twinning Manual refers to "EUD" this abbreviation is considered to cover EU Delegations and the EU offices (EUO) (in territories where there is no EU Delegation).
IBU	Institution Building Unit (DG NEAR/C.3)
IPA	The Instrument for Pre-accession Assistance (IPA) is the means by which the EU supports reforms with financial and technical help. Current beneficiaries are: Albania, Bosnia and Herzegovina, North Macedonia, Kosovo*, Montenegro, Serbia and Turkey.
Member State(s)	Member State(s) of the European Union
NCP	National Contact Point
Officials or assimilated agents	Civil servants or other contractual staff of a Member State administration, body or other semi-public entity (i.e. having delivery of public service(s) defined as its main purpose and/or being under permanent structural supervision of a government authority and/or steered by a board of publically appointed trustees) mobilised as short-term experts in the framework of the implementation of a Twinning project or of a TAIEX activity.
PAO	Programme Administration Office in ENI countries
Member State PL	Member State Project Leader (PL): A high ranking Member State official or assimilated agent who directs the implementation of the Twinning project and

	formally signs all work plan(s) and/or any updates of these.
Beneficiary PL	The Beneficiary Project Leader (PL) is appointed by the Beneficiary administration and expected to operate at the appropriate political level who directs the implementation of the Twinning project on the side of the Beneficiary and formally signs all work plan(s) and/or any updates of these.
RTA	Resident Twinning Adviser being an official or assimilated agent from a Member State public or semi-public administration or accepted mandated body seconded to the Beneficiary country on a full-time basis in the framework of a Twinning project to coordinate the day-to-day activities of the project.
RTA counterpart	A Beneficiary administration official designated as the counterpart of RTA to facilitate communication and exchange of information between the partners.
Selection meeting	Meeting of the selection committee during the selection procedure.
Twinning Coordination Team	Twinning Coordination Team based in Brussels, European Commission, DG NEAR Unit C.3.
Twinning Inter-service group	The Twinning Inter-service group is composed of representatives of relevant EU services and coordinated by the Twinning Coordination Team.
Types of management modes	Direct management means that the EUD is the Contracting Authority and responsible for all procedural and contractual aspects. Indirect management is a form of management after which an entity in the Beneficiary country becomes Contracting Authority. Under indirect management with ex-ante or ex-post controls, the EUD exercises controls on procedures and processes undertaken by the Contracting Authority based on established agreements.

PREFACE

This update of the Twinning Manual is a result of intensive consultations with Member States, EU Delegations and different European Commission services over the course of 2014-18, in combination with external studies and in-depth analysis by NEAR services.

The update responds to the requirements of the Financial Regulation, to the need to harmonise the Twinning tool in line with the European Commission's policy to promote reforms in the Beneficiary countries of DG NEAR and to harmonise processes for the use of the tool for all Beneficiary countries and territories.

Twinning as a tool providing peer-to-peer assistance to Beneficiaries via the mobilisation of Member States' officials and assimilated agents has for twenty years successfully assisted Beneficiaries in the IPA and ENI regions to develop European standards and to integrate European administrative principles into their practices.

The services of the Commission coordinating the implementation of Twinning projects is authorised to draft and keep updated a Twinning Manual by which the sound implementation of Twinning projects is clearly detailed.

The present revised version of the Twinning Manual is due mainly to its adaptation to the definition of the use of unit costs and flat rates and the introduction of a further simplification of procedures used under Twinning.

To ensure that the principle of fair treatment is respected with regard to all Member States and to avoid the risk that quality of expertise provided in the framework of administrative cooperation is conditioned by national standards and levels of public sector remuneration, the values of unit costs and flat-rates applied in the implementation of Twinning projects should be identical for all Member States. The Twinning Manual defines one identical rate for the flat daily allowance for the absence from duty of officials or assimilated agents who act as short-term Twinning experts.

The Twinning Manual further introduces a number of novelties with the purpose of diminishing the time lapse between the launch of a Twinning Fiche and the start of project activities, by simplifying the procedures related to contracting.

This revised Twinning Manual applies to Twinning grants awarded following calls for proposals published after 30 June 2017. The Templates in the annexes provided in this Manual should be used for all Twinning procedures, if not specified otherwise.

The European Commission would like to express its sincere appreciation to the EU Member States for their engagement in making Twinning projects successful.

Section 1: Introduction

1.1 Twinning as a tool for institution building

Twinning was launched by the European Commission (hereinafter "the Commission") in 1998 in the context of the preparation for enlargement of the European Union. It was conceived as a tool for targeted administrative cooperation to assist the candidate countries to strengthen their administrative and judicial capacity to implement EU legislation as future Member States. In 2017 it is still an important institution building tool, available to beneficiaries of the Instrument for Pre-Accession Assistance (IPA) and of the European Neighbourhood Instrument (ENI). In 2020 the European Commission decided to make available the Twinning tool on a pilot basis also to countries beneficiaries of the EDF/DCI instruments.

Twinning is an institution building tool based on partnership cooperation between public administrations and accepted mandated bodies of Member States and of a Beneficiary with the purpose of achieving mandatory results/outputs jointly agreed with the Commission. These mandatory results/outputs are linked to policy objectives, such as the preparation of EU enlargement or enhanced cooperation in line with EU policies, as foreseen under the respective IPA and ENI regulations and agreements.

Twinning projects encompass a series of actions and inputs. Secondment of a full-time Member State expert (**Resident Twinning Adviser – RTA**) to a Beneficiary administration forms the "backbone" of Twinning projects. To achieve its objectives, a Twinning project also needs various other expert inputs, delivered via short-term experts.

Twinning projects are based on **a number of basic principles**:

- **Projects are built around jointly agreed policy objectives** deriving from the joint EU- Beneficiary country political agenda, i.e. combining the EU policy orientations (as set out in the policy documents) and the Beneficiary administration's efforts for reform (as set out in strategic documents adopted by relevant Beneficiary country).
- The Beneficiary administration **retains ownership of the project**, from the conception of the Twinning Fiche until the closure of the Twinning Grant Contract.
- As a rule, the **Beneficiary administration selects its Member State partner(s)** but should the Contracting Authority (and/or the EUD in case it is not the CA) at any stage become aware of any potential irregularity including violations of the principles of equal and fair treatment linked to a Twinning selection or contracting process, the Contracting Authority (and/or the EUD in case it is not the CA) can always act upon this knowledge and/or stop the process. The Contracting Authority (and/or the EUD in case it is not the CA) can also stop the process should it become evident that results foreseen are already achieved or covered by another project already contracted.
- The selected Member State(s) undertake(s) to transfer the requested public sector expertise available in its home administration. This includes first and foremost the secondment of a full time Member State **RTA** for the planned duration of the project.
- Twinning projects must bring to the Beneficiary country **concrete operational results** (results/outputs see also Annex C1a) in connection with the *Union acquis*, EU standards/norms or other EU policies open for cooperation usually linked to a planned and agreed reform process in the Beneficiary country.

- The partners implementing the project **commit themselves** to achieving the mandatory results/outputs, and not only to the means to achieve them. At the end of the project a new or adapted structure and/or processes must function under the sole responsibility and ownership of the Beneficiary who commits to sustaining the results of the project.
- Twinning is a **joint project of a grant nature**. It is not a one-way delivery of technical assistance from a Member State to a Beneficiary country. It is a joint project, in which each partner assumes responsibilities. The Beneficiary commits itself to undertaking and funding reforms, the Member State to accompanying the process for the duration of the project.
- To underpin the credibility of their commitment, the Twinning partners sign a **Twining work plan drafted jointly by the Member State and Beneficiary administration** at the beginning of the implementation of the project work. The work plan should be considered a rolling document, initially for minimum 6 months, that is regularly updated in the course of implementation of the project. It must always define a clear baseline and set clear targets to allow for close monitoring of progress towards the final result.
- The **achievements** of a Twinning project should be **maintained** as a permanent asset to the Beneficiary administration even after the end of the Twinning project implementation. This presupposes *inter alia* that effective mechanisms are put in place by the Beneficiary administration to disseminate, consolidate and sustain the results of the project by committing sufficient future resources.
- In order to ensure transparency of proceeding and equality of all administrative bidders, the Twinning Fiches **will only be circulated to the designated National Contact Points** in the administrations of Member States with publicity on the EuropeAid website.

Following the completion of a Twinning project, the Beneficiary administration is expected to have achieved significant progress in the identified area of the project. The Twinning project contributes to, but does not replace, the Beneficiary country reform programme agreed. Often the Twinning project is part of a series of actions including of a non-institution building character and those of other stakeholders with whom the Beneficiary cooperates in its reform process. This in no sense diminishes the need for each individual project to have clearly defined goals and a precise, timed and budgeted work plan for its achievement.

Twining projects are ideally suited to projects with the following features:

- Where there is a clear advantage of using public sector expertise i.e. in public administration capacity building activities requiring access to support of a Member State public administration.
- The mandatory results/outputs and the contribution to an overall reform are clear and the Beneficiary administration has a good understanding of the relevant parts of the related *Union acquis* and/or standards or the relevant area of cooperation, and has selected the type of administrative system it intends to adopt.
- A clear political commitment by the Beneficiary in the framework of the political dialogue between EU and the Beneficiary exists and sufficient budgetary resources are allocated to ensure that the needed resources (financial, staff, etc.) are mobilised for the reform process as such (including the Twinning project).

1.2 Twinning management modes and contracting authorities

Twinning projects being financed by grants awarded in the framework of EU external aid programmes, shall be managed according to one of the procedures defined for this purpose by the EU financial regulation¹: direct management or indirect management.

In the case of **direct management**, Twinning Grant Contracts are concluded directly by the Commission, represented by the EUD in the Beneficiary country, acting as Contracting Authority.

Two modalities are possible under **indirect management** with Beneficiaries:

- indirect management with ex-ante controls: decisions on the procurement and award of contracts are taken by the Beneficiary, which acts as the Contracting Authority, following prior authorisation of the Commission;
- indirect management with ex-post controls: decisions are taken by the Beneficiary, which acts as the Contracting Authority without prior authorisation by the Commission.

The different ex-ante and ex-post control procedures are defined in agreements between the EU and the individual Beneficiaries.

Twinning Grant Contracts are concluded by a Contracting Authority designated in a financing agreement. Twinning contracting authorities under IPA are the Central Finance and Contracting /Unit/Agency/Department (CFCU/A/D) and in neighbourhood policy countries usually – but not exclusively - the so-called Programme Administration Offices (PAO).

The documents referred to in this Twinning Manual must be endorsed by the competent EUD if the agreement between the EUD and the Beneficiary does not specifically exclude this. In some Beneficiary countries a phased waiver of different types of ex-ante controls may apply. Consequently the provisions of this Twinning Manual concerning endorsement by the competent EUD and consultation of the Twinning Inter-service group must be applied by each Contracting Authority according to the situation prevailing in its country at the moment of the launching of the individual Twinning fiche.

Considering the different management modes, whenever this Twinning Manual refers to the involvement of the EUD transmission of documents, data or information by the Contracting Authority to the EUD, it must be understood that such transmission takes place when the EUD is not the Contracting Authority.

To support all Twinning actors in the various phases of project preparation and implementation, a Twinning Coordination Team operates in Directorate-General Neighbourhood and Enlargement Negotiations of the European Commission – DG NEAR (see section 4.3.2).

¹ Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012

Section 2: Twinning Fiche, Call for Proposals, submission and selection

2.1 Twinning Fiche and Call for Proposals

2.1.1 Key Elements of the Twinning Fiche

Projects suitable for implementation through Twinning are identified in the course of the programming of EU financial assistance. The so-called Twinning Fiche (as per the template in Annex C1) is prepared at the outset of the Twinning process and specifies:

- the overall objective (usually reference to overall sector reform) and specific objective of the project;
- the legal and institutional framework in which the project will be implemented;
- the baseline data;
- the mandatory results/outputs (corresponding to each component of the project) to be achieved;
- the targets of the project;
- the indicators for measuring performance;
- the foreseen implementation schedule;
- the maximum amount of the grant made available by the Commission;
- the support to be provided by the Beneficiary during the different phases of the project;
- name and role of Beneficiary Project Leader (PL) and Resident Twinning Adviser (RTA) counterpart;
- infrastructure/facilities – including in particular offices and office tools available for the RTA and his/her assistant(s) and the short terms experts, meeting conference rooms and facilities in those, etc.

Mandatory results/outputs represent a key element of the Twinning Fiche. EU funding will only be provided on the basis of these results being achieved. Following the conclusion of the project, the results must remain at the disposal of the Beneficiary administration as a sustainable asset. To ensure sustainability, the results must be fully in line with and contribute to the reform efforts in the Beneficiary country.

Any legislation (especially alignment of legislation with the *Union acquis*), organisational structures, procedures and job profiles developed in the framework of the Twinning project

will need to be developed in an inclusive and evidence-based process, involving both internal and external stakeholders, and on the basis of best possible evidence (impact assessments)².

The mandatory results/outputs mentioned in the Twinning Fiche must be in line with the SMART principles (Specific, Measurable, Achievable, Realistic and Timely).

The preparation of the Twinning Fiche is the responsibility of the Beneficiary administration, with the support of the EUD and the CFCU/PAO. The entities and individuals involved (in particular if external consultants are used) in the preparation must be identified and if external consultants are involved they, or the entities they represent, cannot take part in the Call for Proposal.

Controls and approvals of the Twinning Fiche depend on the management mode and the programming cycle:

In case of direct management:

Once the draft Twinning Fiche is finalised, the Beneficiary administration submits it to the EUD for review; the EUD then forwards the final draft to the Twinning Coordination Team requesting the opinion of the Twinning Inter-service group. Should a draft project fiche (as per Annex C1) be fully developed as part of the programming cycle this procedure may be replaced by the relevant quality review process.

In case of indirect management

- *with ex-ante control:*

Once the draft Twinning Fiche is finalised, the Beneficiary administration submits it to the Contracting Authority which after review sends it to the EUD. The EUD forwards the final draft to the Twinning Coordination Team requesting the opinion of the Twinning Inter-service group. Should a draft project fiche (as per Annex C1) be fully developed as part of the programming cycle this procedure may be replaced by the relevant quality review process.

- *with ex-post control:*

Once the draft Twinning Fiche is finalised, the Beneficiary administration submits it to the Contracting Authority for circulation. Under ex-post controls the Contracting Authority could ask the opinion of Twinning Inter-service group as well as of the EUD. Should a draft project fiche (as per Annex C1) be fully developed as part of the programming cycle this procedure may be replaced by the relevant quality support group review process.

2.1.2 Twinning Inter-service group procedure

The Twinning Inter-service group is composed of representatives of relevant EU services and coordinated by the Twinning Coordination Team. Consultations of Twinning Inter-service group members are usually conducted by e-mail, but actual meetings can be organised when necessary. The consultation process lasts indicatively 15 working days.

The Twinning Inter-service group issues a binding opinion on the **relevance, but not on the contractual and financial aspects**, of the Twinning Fiche in relation to the *Union acquis* and/or the policy objectives agreed between the EU and the Beneficiary. The Twinning Inter-service group may issue four kinds of opinion:

² Establishing and strengthening inclusive political processes is a key target under the Sustainable Development Goal 16 and it is also promoted at the EU level with the Better regulation approach.

- a) *Full approval*: the Twinning Fiche is approved as submitted and can be circulated;
- b) *Approval with Comments*: the Twinning Fiche is approved, but improvements and/or adaptations could be introduced before circulation;
- c) *Conditional approval*: the Twinning Fiche is approved, but specific amendments must be introduced by the Contracting Authority before circulation;
- d) *Rejection*: the Twinning Fiche is rejected and all parties involved in its preparation are invited to re-submit a modified draft to the Twinning Inter-service group.

The Twinning Coordination Team formally forwards the opinion of the Twinning Inter-service group to the Contracting Authority (with copy to the EUD when it is not the Contracting Authority) and to the Beneficiary entities (National Contact Point, NIPAC, PAO etc.) by e-mail, as per section 4.3.2.

2.1.3 Circulation of the Twinning Fiche/Call for Proposal

Following either the full approval of the Twinning Fiche or its necessary revision, the competent EUD publishes the Twinning Fiche on the website of DG International Cooperation and Development³. Subsequently the Contracting Authority (the EUD or the Beneficiary /CFCU/PAO when the EUD is not the Contracting Authority) circulates the Twinning Fiche, which constitutes the launch of the Call for Proposal, simultaneously to all Member States National Contact Points (Member State NCP) by e-mail with CC to the Twinning Coordination Team. The call for proposals message must specify the deadline for the submission of proposals (see section 2.2) and the **indicative** date of the selection meeting (see section 2.4.2.2).

Member State NCP forwards the Twinning Fiche to the competent ministry or other institution for consideration and possible preparation of a proposal. When a proposal is prepared, the Member State NCP shall ensure that it complies with the requirements set in the Twinning Fiche and submit it within the deadline to the entity having circulated it.

2.1.4 Re-circulation of the Twinning Fiche

If the circulation of a Twinning Fiche does not result in any proposals or if submitted proposals lack quality, a new circulation can be envisaged. The Contracting Authority, together with the Beneficiary administration and the EUD (when the EU is not the Contracting Authority), may modify the Twinning Fiche, without significantly changing the substance, and re-circulate it to all Member State NCPs for another round of proposals.

In case of re-circulation, the Contracting Authority may shorten the period allowed for the submission of proposals. Should the second re-circulation again yield no results, the Contracting Authority should consider resorting to alternative types of assistance.

2.2 Submission of proposals

In principle Member States have 8 weeks to prepare their proposals, with a concrete deadline clearly specified at the moment of the circulation of the Twinning Fiche. The Contracting Authority may consider setting a longer deadline in exceptional cases only. **Unless otherwise specified, date and time of the deadline are those of the place where the Contracting Authority is located.** Proposals received after the deadline are not taken into consideration.

³ <https://webgate.ec.europa.eu/europeaid/online-services/index.cfm?do=publi.welcome>

Member States shall prepare proposals based purely on the comparative advantage of their administrative system and the quality, experience and availability of public expertise required for the implementation of the project. Member State NCP submits proposals to the Contracting Authority, with copy to the EUD (when the EUD is not the Contracting Authority) and to the Twinning Coordination Team.

Proposals submitted by a Member State shall be concise and focussed on the strategy and methodology and an indicative timetable underpinning this, the administrative model suggested, the quality of the expertise to be mobilised and clearly show the administrative structure and capacity of the Member State entity/ies. Proposals shall be detailed enough to respond adequately to the Twinning Fiche, but are not expected to contain an elaborated project. They shall contain enough detail about the strategy and methodology and indicate the sequencing and key activities during the implementation of the project to ensure the achievement of overall and specific objectives and mandatory results/outputs.

Proposals shall include the CVs of the proposed PL, of the RTA and of the Component Leaders (see section 5.2.5).

For the RTA, an individual declaration (see Annex A9) stating availability for the entire duration of implementation of the project must be included.

CVs of short-term experts (who are not Component Leaders) should not be submitted and are not taken into consideration for the evaluation of proposals.

For each Twinning Fiche, a Member State can submit only one proposal, either on its own or as a member of a consortium (see section 2.3).

Simple expressions of interest, incomplete proposals or proposals not complying with Twinning rules will not be considered.

In case a Member State wishes to gather supplementary information, a fact-finding mission can be organised according to the guidelines in Annex C16.

2.3 Member State consortia

Member States may decide to cooperate in a Twinning project and therefore submit a joint proposal. In such case, a consortium agreement which details shared responsibilities and tasks, as well as all necessary administrative aspects of the cooperation, including detailed working arrangements must be concluded. It shall identify the lead Member State and the junior Member State(s). The lead Member State bears the overall responsibility of the project and, through its PL (see section 4.1.3), acts as single interlocutor of the Contracting Authority and the EUD (when the EUD is not the Contracting Authority) and of the Beneficiary administration. The agreement is concluded under the sole responsibility of the Member State concerned.

Junior Member States must additionally sign a **mandate**, which allows the PL of the lead Member State to commit the administration of the junior Member State and take any project implementation decisions on its behalf. A Member State can decide to let additional institutions from the same MS join as contract partner(s), who could then also sign a consortium agreement as well as the mandate in Annex A8. However, there can only be one Project Leader per Member State.

The selection committee may also encourage Member State cooperation in case the Beneficiary Administration is interested in benefitting from the experience from a second Member State among the ones having submitted an administratively compliant proposal. This requires that the selection committee verifies that the Member States concerned agree to cooperate in the implementation of the project. Such possibility is reserved for non-consortia proposals.

Junior Member States must commit themselves at an institutional level to implementing their specific part of the project under their own responsibility, subject to the overall co-ordination by the lead Member State. To support its institutional commitment, a junior Member State shall designate a junior PL.

Practical implications of the decision to form a consortium are further presented under section 5.4.2.

2.4 Selection of the Member State(s)

2.4.1 General remarks

The procedure to select the most suitable Member State(s) for a Twinning project differs from standard procurement procedures applied to private sector technical assistance. A Member State proposal for a Twinning project is strictly evaluated on the basis of the elements as per section 2.2.

The Contracting Authority ensures that the selection procedures guarantee equal treatment, non-discrimination and transparency for all Member States involved. Contacting the relevant Beneficiary administration on issues regarding the project during the selection process may lead to the exclusion of the concerned Member State from the selection process.

Guided by the ownership principle the Beneficiary administration has a crucial say in the evaluation of proposals and the selection committee should recommend the choice of partner by consensus. The EUD can at any stage stop the procedure – as per section 1.1.

The selection committee:

Under direct management two voting members could come from the EUD and one from the Beneficiary administration and the number of evaluators must be an odd number. In case all voting members appointed by the Authorising Officer by Sub-delegation comes from the Beneficiary administration, the competent task/programme manager or another relevant operational staff member should observe the meeting. Under direct management the selection meeting is chaired by an experienced EUD staff member and the secretarial function assumed by the EUD.

Under indirect management all voting members must come from the Beneficiary administration and the meeting be chaired by a staff member experienced with handling selection procedures appointed by the Contracting authority of the Beneficiary country who also will assume the secretarial functions. The EUD under indirect management is invited as observers only.

In case the selection committee itself or the EUD as part of its ex-ante controls deem that all proposals are inadequate, the Twinning Fiche may either be re-circulated or another type of assistance might be envisaged to provide the necessary assistance.

2.4.2 Selection procedures

2.4.2.1 Receipt and administrative check of the proposals

The Contracting Authority acknowledges receipt of each proposal to the Member State NCP having submitted it, copying the EUD (if not the Contracting Authority), the CFCU/PAO as well as the Twinning Coordination Team.

Following the deadline, the Contracting Authority provides all Member State NCP with a list of submitted proposals. Immediately upon receipt of the written proposals, the appointed Beneficiary administration representatives participating in the selection procedure are informed that printed copies are available for review. Proposals cannot be consulted outside the premises designated by the Contracting Authority.

Thereafter, the Contracting Authority calls a preparatory meeting with the Beneficiary administration, the EUD (when the EUD is not the Contracting Authority) and the Beneficiary NCP to clarify the practical details of the selection procedures. During the preparatory meeting, the Contracting Authority recalls the obligation of the evaluators that written proposals must have been assessed (with due attention to Annex C7) before the oral presentations at selection meeting take place.

Each proposal submitted in time is subject to a preliminary administrative check by the Contracting Authority on the basis of the checklist as per Annex C6 or C6bis. Proposals which fail to satisfy all criteria of the administrative check are declared ineligible and are not further evaluated. In case of un-clarity regarding the submitted documents the Contracting Authority should request further information from the applicant via the Member State NCP before deciding whether the proposal is not eligible.

In case of indirect management with ex-ante control, the Contracting Authority submits its conclusions on the eligibility of proposals to the EUD for endorsement should the agreements entail endorsement of this step.

The Contracting Authority invites Member State administrations having submitted an eligible proposal to attend the meeting of the selection committee. The Member State NCP concerned, the Twinning Coordination Team and the EUD shall be in copy of the invitation.

2.4.2.2 Meeting of the selection committee (selection meeting)

The meeting of the selection committee shall allow the Beneficiary administration to fully assess the quality of the proposal offered by the Member State(s) in order to choose the most suitable partner.

Following formal invitations by the Contracting Authority, the selection meeting is chaired by the latter at the premises designated by the Contracting Authority. It shall indicatively take place no later than two weeks after the deadline for submission of proposals. The date anticipated at the moment of the circulation of the Twinning Fiche (see section 2.1.3) is **indicative** and the final date is agreed between the Contracting Authority and the Member State(s) having submitted a proposal, in particular taking into account the time required for obtaining visa (if applicable).

The Beneficiary administration shall always be represented by the Beneficiary PL (see section 4.2.3), the RTA counterpart (see section 4.2.4) and any official of the Beneficiary administration, who can contribute to a comprehensive technical evaluation of proposals (in particular Component Leaders counterparts – see section 4.2.6).

The Member State shall be represented by the proposed Member State PL and RTA. Both will be in the lead presenting the proposal. If the proposal has been submitted by a consortium, the junior PL(s) should also be present. Component Leaders who can provide more technical insight on the proposal could also participate.

All participants of the selection meeting representing the Beneficiary and other members of the Evaluation Committee shall sign a declaration of impartiality and confidentiality as per Annex C18.

In case of indirect management with ex-post control, the EUD will not participate as observer in the Evaluation Committee.

In case of indirect management with ex-ante control, the EUD will participate as observer in the Evaluation Committee.

The presence of all members of the selection committee is required during the meeting.

During the meeting of the selection committee, Member State representatives have approximately 45 minutes to present their proposal, while further 30 minutes are foreseen for questions and answers. Interventions by Member States Embassy representatives should be limited to 5 of the 45 minutes

In the selection meeting the deadline for notification of the result to the applicants will be communicated (see 2.4.3).

2.4.2.3 Final evaluation of proposals and choice of the Member State(s)

Following the presentations by the applicants the Selection Committee finalises the evaluation. One Selection Fact Sheet must be filled in per proposal. The Contracting Authority must ensure that strengths and weaknesses are clearly formulated in the Evaluation Grid Twinning Selections (see Annex C7) and properly substantiate the final choice. It is good practice to finalise the evaluation immediately after the last presentation.

2.4.3 Notification of results

Ideally within two weeks following the conclusion of the meeting(s) of the selection committee, the Contracting Authority shall formally notify about the outcome of the selection procedure individually to Member State NCPs having submitted proposals. The Contracting Authority shall put the Twinning Coordination Team in copy of the notification message. In exceptional circumstances the control procedures established (particularly as part of in-direct implementation with ex-ante controls) the notification period might be longer, but in no cases should the period for notification exceed 4 weeks – and in all cases the deadline for notification of the result to the applicants must be defined and communicated to the applicants at the time of the selection committee meetings.

The Contracting Authority informs all Member State NCPs about the selected proposal, copying the EUD (when the EUD is not the Contracting Authority) and the Twinning Coordination Team. Should the notification date not be respected Member States can withdraw their proposal by notifying the Contracting Authority. The notification also indicates the proposed starting date and date of arrival of the RTA. It should be ensured that the Beneficiary's PL and the RTA counterpart will be fully available on the proposed arrival date of the MS RTA. Following the receipt of the notification the Member State confirms its agreement within one week.

The start of implementation (the arrival of the RTA) should not be later than three months after the notification of the selection. Should the selected Member State not be able to respect

this deadline with regards to the arrival of the RTA, the Contracting Authority can decide to award the grant to the second best proposal if more than one proposal was evaluated as acceptable or to re-circulate the Twinning Fiche.

Member States shall be provided by the Contracting Authority with a copy of the Selection Fact Sheet.

Section 3: The Twinning Grant Contract

3.1 Drafting of the Twinning Grant Contract

3.1.1 General remarks and structure of the contract

The Twinning Grant Contract is composed of *Special Conditions* and *Annexes*. It is reminded that Twinning contracts are based on the grant model and the amount proposed cannot be increased at a later stage after the submission of the proposal. All communication regarding the project, including interim and final reports, shall be in the language of the contract.

In the interest of a rapid deployment of Twinning activities, the contract must be drafted speedily. At the latest, it must be signed by all parties within three months from the date of notification of the evaluation results (**notification of award**).

The structure of a standard Twinning Grant Contract includes:

- The Special Conditions identifying the contracting parties and regulating the contract;
- The description of the action (Project Fiche, Member State proposal and for standard Twinning later the rolling work-plans, STE CVs);
- The General Conditions being applicable to European Union-financed grant contracts for external actions;
- The Budget for the Action (and for standard Twinning later the detailed budgets corresponding to the rolling work-plans)
- The procurement rules governing potential procurements under the contract;
- The standard form for requesting payments, the financial identification form identifying the payment recipient and the legal entity form.

For Twinning, the Legal Entity Form (LEF) and the Financial Identification Form (FIF)⁴ can be signed either by the same or by different entities. This might either be the Member State institution or the mandated body identified for handling the financial management including payments – as per the Special Conditions.

The standardised Terms of Reference for expenditure verification reports;

- The financial annex governing the financial aspects of the contract;
- A Mandate from the Junior MS partner which allows the PL of the Lead MS to commit the administration of the Junior Member State if MSs have formed a consortium.

⁴ The links to the LEF and FIF are included under Annex A5.

The CVs of the MS PLs, RTA, and Component leaders and the declaration of availability of the RTA. The CVs of the PL and RTA counterparts and Component Leaders need as well to be enclosed.

The Contracting Authority shall start the preparation of the contract file as soon as the award has been notified.

All foreseeable unit costs and flat rates must be agreed at the contracting stage.

Particular attention should be given to ensure that:

- Annex A1 - The Twinning Fiche and the EU MS proposal must be included.
 - For standard Twinning, the initial rolling work plan, covering at least the first six months of the project and forming the basis of the future rolling work-plans will be added to Annex A1 when developed and approved by the first Steering Committee and later by the Contracting Authority. The subsequent updated rolling work-plans (and the corresponding budgets not requiring addendum) are later – when approved by the SC – submitted to and later approved by the Contracting Authority, who adds the rolling work-plan update to Annex A1.
 - For standard Twinning the CVs of the STEs experts to be used for the implementation of the activities during the initial rolling work plan covering at least the first six months will be added when the first rolling work plan is agreed by the SC and later approved by the Contracting Authority. The CVs reflecting the use of expertise in the next rolling work-plan and are attached to each subsequent rolling work plan⁵.

Both the rolling work plan and the CVs of STEs are deemed approved after 30 days in case of no reaction from the Contracting Authority.

- Annex A3 - For standard Twinning the EU MS at the stage of preparing a response to the Twinning Fiche should only present an indicative budget proposal – at the level of budget headings. This initial and indicative budget is the only budget to be included into Annex A3 at the contracting stage. It is however reminded that the overall amount proposed cannot be increased at a later stage after the submission of the proposal.
 - All unit costs and flat rates to be applied, will be agreed upon based on Annex A7 and Annex B and are specified for the relevant cost items and will apply in the full period of implementation.
 - The detailed budget corresponding to the initial rolling work-plan will be added when approved by the first Steering Committee (SC) and later approved by the Contracting Authority. At each subsequent SC, a new updated budget corresponding to the updated rolling work-plan is approved by the SC and later approved by the Contracting Authority and added under Annex A3 to the contract⁶.

In case of no reaction from the Contracting Authority the budget is deemed approved after 30 days.

⁵ Idem as above.

⁶ Idem as above.

- Annex A8 - The Mandate signed by the junior Member State(s) empowering the Member State PL for the purpose of the implementation of the Twinning project (in case of a Member State consortium).
- Annex A9 - Contains at this stage: the CVs, for standard Twinning only of the MS RTA, PL and Component Leaders and their counterparts and the RTA declaration of availability (see section 2.2) and CVs should include the same information as in the "Europass" template⁷, in the language of the contract and preferably not exceeding three pages each. For Twinning Light kindly refer to section 8.

Close cooperation between the Contracting Authority and the selected Member State is required in order to speedily prepare the contract. The Member State needs, in particular: to submit the accountancy statement on the compensation of costs related to the RTA, inform whether the RTA will bring his/her family, inform about the travel itineraries of the PL, RTA and Short Term experts, indicate the plans for participation of the PL(s) – in this case, exercising their duty as Short Term experts – for the initial and subsequent work plan preparations and for the Communication and Visibility activities. All unit costs and flat rates to be included into the contract must be agreed between the contracting parties.

If the Member State will use a different public administration or a mandated body (section 4.1.4.2) to undertake logistic and financial management including payment functions, this body must be reflected in the contract (in the Special Conditions).

In case of direct management or indirect management with ex-post control, the contracting authority submits the draft contract to the Member State PL for signature.

In case of indirect management with ex-ante control, the Contracting Authority submits the draft contract to the EUD for endorsement, before sending it to the Member State PL for signature should this be part of the agreement regarding ex-ante controls established between the EU and the Beneficiary.

3.2 Signature of the Twinning Grant Contract

There shall be at least three originals in case of direct management (one for the Contracting Authority, i.e. the EUD, one for the Member State and one for the Beneficiary administration) and four in case of indirect management (one for the Contracting Authority, i.e. the CFCU/PAO, one for the Member State, one for the Beneficiary administration and one for the EUD).

The person authorised by the Member State signs the contract and initials all pages thereof and ensures that the Member State PL initials Annex A1 and Annex A3.

Where Member States have formed a consortium to implement a Twinning project (see section 2.3), the contract is signed by the lead Member State.

The Member State PL sends the signed originals of the contract to the Contracting Authority for final signature. The person authorised by the Contracting Authority signs the contract, initials all pages thereof and ensures that the Beneficiary PL initials Annex A1 and Annex A3. **A copy of the signed contract shall be transmitted by the Contracting Authority to the**

⁷ <https://europass.cedefop.europa.eu/>

Member State and Beneficiary NCP concerned, and to the Twinning Coordination Team. To this latter in electronic format only (scan copy).

By initialling Annexes A1 and A3, the Member State and Beneficiary PLs confirm the commitment of their respective administrations.

3.3 Notification and start of implementation of the Twinning Grant Contract

After signature of the contract the Contracting Authority shall formally notify the conclusion of the signature procedure to all concerned parties, Member State NCP, Beneficiary NCP and the Twinning Coordination Team (and the EUD if not the Contracting Authority), confirming the start date of the implementation of the project corresponding to the arrival date of the RTA.

No costs incurred **before** the notification of the signature of the contract are eligible to be covered by the budget of the Twinning project, except for the inbound flight of the RTA and costs for participation to training in Commission headquarters in Brussels for the RTA and Beneficiary PL or the RTA counterpart (so-called HQs training). In such cases a prior approval must be granted by the EUD (when the EUD is not the Contracting Authority) in line with DG NEAR policy regarding prior approvals.

The Contracting Authority (or the EUD if it is not Contracting Authority but under agreements with the Beneficiary country has upheld payment responsibilities) shall pay the first pre-financing⁸ to the Member State according to the provisions of the contract upon the notification of the contract signature.

⁸ For this purpose the budget (excluding contingency reserves and private sector services if contracted by the Contracting Authority) will be divided by the number of months and then multiplied by twelve: the formula to be used is FULL AMOUNT – CONTINGENCYRESERVE (- private sector services if applicable) / MONTHS OF IMPLEMENTATION

Section 4: Main actors

4.1 The Member State(s)

4.1.1 General remarks

The main contribution expected from the Member State implementing a Twinning project is the human resources devoted to the project, including that of the PL, the RTA, the short-term experts as well as other personnel involved in managing the project. The Twinning work plan (see section 5) shall therefore state how much time will be devoted to each activity under each budget heading of the project. The time allocation is to be reflected in the budgetary provisions.

The human resources made available by a Member State for the implementation of a Twinning project shall be officials or assimilated agents. The RTA and all short-term experts mobilised by the Member State must remain in paid employment in their national public administration or mandated body throughout the period of assignment. The Member State should pay attention to the employment/contract status of the RTA being unchanged for the full implementation period of the project, since the RTA is a crucial part of any Twinning project.

If an administration or mandated body from any MS only provides one or several expert for participation in the Twinning project, without taking responsibility for his/her activities, that institution or body is not a partner and is not required to sign a consortium agreement. In this case, the expert provided contributes to the Twinning project under the authority and the responsibility of the MS Project Leader. It is the Project Leader's responsibility to ensure the availability of the expert and to define the details of his/her involvement.⁹

4.1.2 Member State National Contact Points

Each Member State shall appoint a National Contact Point for Twinning (Member State NCP), who acts as a single counterpart with regard to all general issues related to the Twinning activities. The Member State NCP has an important role in the promotion, development and co-ordination of Twinning activities. Inter alia, the Member State NCP is expected to:

- channel Twinning Fiches and information to the relevant Member State administrative bodies and advise on the preparation of proposals for Twinning projects and the subsequent contracts;
- support Member State administrations or mandated bodies in removing possible administrative obstacles to the smooth implementation of projects;
- assist in case of difficulties in the negotiation of consortium agreements between MS;
- review and submit Twinning project proposals prepared by the Member State alone or as the lead partner of a consortium;

⁹ In such cases it is recommended that the concerned NCPs are informed.

- attend meetings organised by the Commission for Beneficiary and Member State NCPs;
- review content of the self-declaration regarding the eligibility of mandated bodies: based on the model in Annex C17 (that can be amended to fulfil the requirements in the individual MS), exercise its duties (depending on the institutional arrangements set up in the individual Member States) for certifying the eligibility of the mandated body which includes analysing the accuracy and veracity of information provided in the self-declaration and subsequently forward the request for registration of the mandated body to the Twinning Coordination Team (see also 4.1.4.2).

Each Member State shall communicate to the Twinning Coordination Team the name and contact details of the Member State NCP and timely signal any replacement in the function. The Twinning Coordination Team publishes the list of Member State NCP on the Twinning website.

4.1.3 The Member State Project Leader (PL)

The Member State Project Leader (PL) is expected to be an official or assimilated agent with a sufficient rank to ensure an operational dialogue at political level. This should guarantee the capacity to lead the implementation of the project and the ability to mobilise the necessary expertise in support of its efficient implementation. A balance should be struck between seniority and the time that can be dedicated to the project.

The Member State PL cannot come from an ad hoc mandated body (see section 4.1.4).

While continuing to perform the daily duties in the Member State administration a Member State PL must devote time to conceiving, supervising and co-ordinating the Twinning project.

Involvement of the Member State PL(s) is expected during the preparation of the Member State proposal and attendance of the PL to the selection meeting is obligatory. Full availability and timely submission of required information (as per section 3.1.2) of the Member State PL(s) is expected during the contract preparation. Involvement and/or participation of the Member State PL(s) acting in a role as Short term expert(s) could be expected for the preparation of the initial and subsequent work plans. The participation in quarterly meetings of the Project Steering Committee is obligatory. Participation in some communication and visibility activities (see section 5.7) is expected.

The degree of involvement of the PL in particular regarding the development the work plan and subsequent updates and the communication and visibility plan largely depends on the complexity of the project.

The Member State PL is supported by the RTA, who works on-site with the Beneficiary administration.

In case a Twinning project is implemented by a consortium of Member States (see section 2.3), the junior Member State(s) shall designate a Member State junior PL(s) who reports to the lead Member State PL and provides the necessary support and cooperation according to the provisions of the consortium agreement. The Member State junior PL ensures the input of his/her administration as appropriate to the project. Attendance to quarterly meetings of the Project Steering Committee of the junior PL is recommended. The Member State PL bears the overall responsibility for the correct and successful implementation of the project and for its sound financial management as reflected in Annex A8.

Unless otherwise specified, any reference made by this Twinning Manual to the Member State PL is meant to identify, in case of a consortium, the lead Member State PL and not the Member State junior PL.

4.1.4 Member State administration, body or other semi-public entity

In the framework of Twinning projects a Member State administration, body or other semi-public entity are considered eligible for implementing Twinning projects. Twinning being based on cooperation between public administrations, any Member State or Beneficiary entity taking part in Twinning must however have a proven competence in the relevant field of administrative cooperation as defined in the Twinning Fiche.

This condition does not apply to general management bodies established in some Member States for implementation of projects/programmes at the service of public administrations see under 4.1.4.2.

Member State administration, body or other semi-public entity are not eligible for involvement in a Twinning project if they were involved, in the preparation of the Twinning Fiche, either directly or through experts they would mobilise for the implementation of the project and where this entails a distortion of competition that cannot be remedied otherwise.

Bodies legally registered as International Organisations (IO) can under Twinning neither be considered part of the MS administration, nor act in a role as Mandated Body.

MS partners are not allowed to entrust to entities other than public or semi-public, key activities nor logistics or accounting of the Twinning project, which must in all cases remain the sole prerogative of the public sector actors of the MS partners. (See however "General Management bodies" under point 4.1.4.2)

Mandated bodies should never be used as umbrella organisations to include the participation of private sector experts in the implementation of Twinning projects. By submitting a request for registration as mandated body, the applicant declares to comply with this requirement.

4.1.4.1 Member State public administration

A Member State public administration is automatically eligible as a Twinning partner. For the purpose of possible engagement in Twinning, the staff of the independent institutions established under the Constitution of the given Member State are considered part of the MS public administration.

4.1.4.2 Body or other semi-public entity

A Member State might have outsourced, or being in a process of outsourcing parts of their administrations. The know-how required for Twinning projects is therefore sometimes located outside the administration.

A Member State may therefore propose that semi-public bodies and other entities be mandated to implement Twinning projects according to the same conditions as if they were an integral part of the administration.

Bodies and semi-public entities, which under the laws of a Member State are not considered to be directly part of the public administration, can request to be accepted as a mandated body if they fulfil the following criteria:

- are entrusted with the delivery of public service(s) by law or government act, also laid down as a main purpose in their mandate/statute
- are under permanent structural supervision of a public authority exercising a predominant role with regards to the management/decision making and the operation of the body/entity ;
- are subject to the financial control by a public authority or by an entity appointed by a public authority ;
- are subject to audit by a public authority or by an entity appointed by a public authority.

A body or other semi-public entities requesting to be registered by the Twinning Coordination Team as a mandated body for the purpose of participating in the implementation of a Twinning project must submit to its Member State NCP a self-declaration based on the template in Annex C17 (if needed amended to reflect the institutional responsibilities for verifying the accuracy and veracity of information provided).

Each Member States must define the institutional responsibilities for verifying the accuracy and veracity of the information provided and for certifying that the entity requesting mandated body status fulfils the necessary requirements. In one Member State the responsibility could be with the Member State NCP and in another Member State the responsibility could be with the body asking registration.

In all cases the Member State NCP forwards the request for registration to the Twinning Coordination Team. In all circumstances the request for registration as mandated body submitted by the Member State NCP is without prejudice to the right of the Twinning Coordination Team to randomly assess the applications before registration.

A mandated body must in all cases keep the Member State NCP informed about any changes determining the mandated body status and the continued fulfilment of the criteria. In case a mandated body no longer complies with the criteria, it shall inform the Member States NCP who subsequently informs the Twinning Coordination Team which removes it from the list of mandated bodies as per section 4.1.4.3.

In this case the concerned mandated body must terminate its involvement in Twinning activities immediately and may be requested to return unduly received funds. The same applies should later evaluations and/or audits reveal that a mandated body did not fulfil the eligibility criteria during the implementation period.

In line with the scope of contribution, two different kinds of mandates can be registered:

- Full mandate;
- Ad hoc mandate.

Full mandate

An entity which meets all the above criteria may ask its NCP to send a request for registration to the Twinning Coordination Team. A full mandated body may participate in all Twinning projects after having been included in the list of full mandated bodies on DG NEAR webpage.

It is understood that, in addition to meeting the above criteria, the entity will have to have **sufficient and proportionate level of permanent staff**, meaning that the permanent staff has

to be commensurate with the requirements of the project so as to avoid the need to subcontract or temporarily hire expert staff for carrying out the assignments.

Ad hoc mandate

A body or other semi-public entity which satisfies the formal criteria, but can only make a limited, specialised contribution to a Twinning project can be given an "ad hoc" mandate. When requesting registration with ad hoc status, the Member State NCP specifies the Twinning project for which the mandate refers. These bodies are not included in the public list on the Twinning webpage¹⁰.

Public universities and research institutes fulfilling the criteria and whose specialised expertise meets the needs identified Twinning Fiches are examples of entities that could become ad hoc mandated bodies.

Minimum staff required to comply with ad hoc mandated body status depends on each Twinning project.

General management bodies

General management bodies established in some Member States to undertake logistics, financial management and/or payment functions at the service of public administrations, can be assigned a full mandated body status as long as they fulfil the criteria above.

If the Member State will use a mandated body to undertake logistic and financial management including payment functions, this body must be reflected in the contract (in the Special Conditions).

Should such an entity have undergone the six-pillar assessment, it does not need to submit a registration as mandated body, but is considered eligible as full mandated body.

4.1.4.3 Registration of mandated bodies

The Twinning Coordination Team **registers** the applications in an open-ended list of entities mandated to act on behalf of public administrations based on the documentation provided in Annex C17.

The mandated body status must be registered before the submission of a proposal by the Member State concerned.

4.1.5 Temporary recruits and retirees

Member State administrations or mandated bodies may exceptionally recruit staff with temporary contracts. The hierarchical superior to whom they report as well as the entity responsible for their backup must be identified to clarify their relation with the administration or mandated body. The Member State administration or mandated body concerned are fully responsible for the eligibility and quality of the services provided by these experts and guarantees the absence of any possible conflict of interest.

¹⁰ https://ec.europa.eu/neighbourhood-enlargement/tenders/twinning_en

Considering the importance of any expert mobilised in the framework of Twinning to be fully familiar with working styles, methods and approaches of the Member State administrations or mandated bodies implementing the project, a temporary staff be contractually linked to these bodies for at least 6 months before their involvement in the relevant Twinning project's activity. Only the staff of the mandated bodies – and not of its affiliates – are considered eligible.

Former Member State officials or assimilated agents retired less than three years before the date of circulation of the Twinning Fiche may be reactivated as temporary staff for the purpose of contributing to a Twinning project. Such reactivation must be formalised by a contract.

The reactivating Member State administrations or mandated bodies and the expert concerned remain sole responsible for the respect of the national legislation concerning possible professional activities of a retired official or assimilated agent.

Member State PLs cannot be temporary or reactivated staff.

4.1.6 The Resident Twinning Adviser (RTA)

4.1.6.1 General remarks

The RTA may work in any field where services are deemed necessary according to the Twinning Grant Contract, provided there is no conflict of interest with his/her institution of origin (public administration, body or other semi-public entity).

The RTA can come from a Member State administration or mandated bodies (full or ad hoc).

The RTA being a representative of a Member State cannot commit the Beneficiary administration and/or the EU.

The RTA can have contacts with its own Embassy and receive assistance from it as any national in a foreign country. However, when carrying out his/her duties, the RTA should act solely in the interest of the Beneficiary administration and those of the EU.

The RTA who is called upon to react on a matter of personal interest and which would have an impact on his/her independence must immediately inform the Member State PL. The PL decides on the line to take in agreement with the Contracting Authority and the EUD (when the EUD is not the Contracting Authority).

The RTA shall exercise the greatest discretion with regard to information in the course of or in connection with the performance of his/her duties.

The RTA shall abstain from any action and, in particular, any public expression of opinion which reflects his/her personal position.

The RTA shall not, in any form whatsoever, disclose to any person any document or information not already made public if not specifically authorised by the Contracting Authority and the EUD (when the EUD is not the Contracting Authority). The RTA continues to be bound by this obligation after his/her period of secondment has terminated.

The RTA shall not, whether alone or together with others, publish or give cause to publication any matter relating to his/her work with the Beneficiary administration or the EU without obtaining permission from the Commission (HQ or EUD) and the Beneficiary administration under the conditions and rules in force at the place of their assignment.

Any output resulting from the RTA performing his/her duties become the property of the Beneficiary. The Beneficiary grants the Commission the right to use freely the results of such work, provided it does not influence the interests of the Beneficiary or if it is for commercial purposes.

The RTA shall reside in the place of assignment or at no great distance therefrom, as is compatible with the proper performance of his/her duties.

The RTA can exceptionally be a temporary recruited staff under a contract with his/her home administration on condition that such contract fully integrates the RTA into the administration/mandated body of the MS. Therefore, such a RTA must be contractually linked to the Member State institution at least six months before his/her assignment, referring to the start of the implementation period.

4.1.6.2 The origin of the RTA

Member State officials or assimilated agents are civil servants and other contractual staff of a Member State administration or a registered mandated body who are mobilised as an RTA to implement a Twinning project as per 4.1.4. The RTA has to come from a Member State administration which is part of the consortia, either as Lead or as Junior partner. A Member State participating in the Twinning project as Lead or as a Junior partner can propose as a RTA a person who retired from a public institution or a mandated body no more than three years before the date of circulation of the Twinning Fiche.

4.1.6.3 Overall duties

The RTA is the backbone of a Twinning project throughout its entire duration and he/she is in charge of the day-to-day implementation.

In maximum 6 weeks following arrival in the Beneficiary country, the RTA shall draft the initial work plan in close cooperation with all relevant actors and on the basis of the results expected from the project. Following the signature of the initial work plan by the two PLs, the RTA concentrates on ensuring the timely and correct implementation of the activities as outlined in the initial and subsequent work plans.

The RTA is expected to provide advice to and technically assist the representatives of the Beneficiary administration. The RTA keeps the Beneficiary PL informed about the implementation and reports regularly to the Member State PL. When appropriate, the RTA should also actively contribute to the work of any sector monitoring process set up in the Beneficiary country.

During the project implementation, the RTA regularly updates the work plan to be transmitted to the Project Steering Committee under the authority of the Member State PL.

4.1.6.4 Qualifications

A proposed RTA for a Twinning project must have either a university degree or at least eight years of working experience from the relevant sector related to the implementation of the *Union acquis* and/or policy objectives and mandatory results/outputs agreed by the EU and the Beneficiary administration(s) defined in the Twinning Fiche. An RTA with a university degree must have at least three years specific working experience.

The RTA should in addition to good knowledge of the Twinning project's field, have experience from the institutional set-up and implementation in the relevant sector. Comparative knowledge from other Member States' systems, as well as good management,

communication and language skills are important assets. Specialist knowledge can be provided by Member State PL(s) and/or short-term experts.

The profile of the RTA shall be evaluated together with that of the rest of the team (the Member State PL and Component Leaders in particular) and the lack of experience of a RTA may possibly be compensated by the quality of the Project and Component Leaders in the team.

4.1.6.5 Status and working conditions

The RTA remains in paid employment in the position of origin throughout the period of secondment. All costs should be reimbursed by the budget of the Twinning project. To be able to concentrate on the essence of the project, the RTA normally receives from the Member State the necessary support for logistics, accounting and administrative tasks.

The institution dispatching the RTA shall be compensated on the basis of the analytical accounting statement as per Annex B and as reflected in Annex A7 to the Twinning Grant Contract.

In their analytical accounting statements, Member States shall pay particular attention to specifying all elements to be taken into consideration as per Annex B.

The RTA and the immediate family members accompanying on a permanent basis the RTA may be granted no less favourable benefits and privileges than those usually granted by the Beneficiary to other expatriates employed under any other bilateral or multilateral agreements or arrangements for technical and/or financial cooperation programmes.

The RTA is invited to request a "mission letter" from the EUD in the host country prior to departure to facilitate taking up duty procedures. He/she is also advised to apply for a residence and work permit at the Embassy of the host country in his/her country of origin before departure to the Beneficiary country.

The working hours in force at the Beneficiary administration defines the working hours of the RTA who must serve on a full-time basis. Management and control of leave and working time are the responsibility of the Member State PL, based on input from the Beneficiary PL or RTA counterpart.

The Beneficiary administration shall be informed in advance about any leave of absence of the RTA (previously agreed by the Member State PL) and as soon as possible about a sick leave and its expected duration.

Subject to authorisation from the Beneficiary and the Member State PL, the RTA may exceptionally act as short-term experts in another Twinning project or in TAIEX activities for a maximum of 10 working days per year. In such case the travel and per diem will be paid by the other project, no additional remuneration will be paid. The flat rate per diem fixed in the Twinning contract will be maintained even for the days of assignment to the other project.

The RTA shall observe the national tax legislation of his/her home country with regard to income earned during the period of secondment in the place of assignment.

Possible exemptions from customs duties, import duties, taxes and other fiscal charges for the RTA are governed by the relevant agreement/s for the implementation of Union financial assistance signed between the Commission and the Beneficiary and/or the status granted to the RTA by the Member State assigning the RTA.

4.1.6.6 Commission headquarters training

The RTA receives preparatory training at the Commission Headquarters, prior to, or shortly after secondment to the Beneficiary country, including on the technical provisions of the Twinning Manual, the EU policy and cooperation framework and/or on the latest EU legislation in the relevant policy area/sector.

The Beneficiary PL or the RTA counterpart can attend the training together with the RTA of the same project. Attendance of the Beneficiary PL cannot be deputised to a third person, except to the RTA counterpart. The training is in principle delivered in English and French only (simultaneous interpretation may be provided). Persons who do not master either of these languages should refrain from attending.

Participation of the Beneficiary PL or of the RTA counterpart must be agreed with the Member State PL.

Member State PLs may also attend the training if interested, but the corresponding costs are not eligible for reimbursement by the Twinning budget.

4.1.6.7 Duration and number of secondments

The RTA is seconded for the entire implementation period of the Twinning project, according to the declaration of availability submitted together with the Member State proposal.

Member State should, when proposing the RTA(s), ensure that his/her contractual status towards the Member State administration remains unchanged for the full planned duration of the project. Although the secondment formally ends with the expiry of the implementation period, the RTA shall collaborate for the drafting of the final report and for all other tasks related to the wrapping-up of the project. Furthermore, between 6 and 12 months after the conclusion of the Twinning project, the RTA may be requested to participate in a Twinning review mission (see section 5.11.2).

A RTA can serve in a series of maximum four Twinning projects. No more than two Twinning assignments can be successive, without a break between them. A break between Twinning projects must have an uninterrupted duration of at least twelve months, calculated from the day following the end of the latest assignment until the deadline for the submission of proposals for the next Twinning project.

4.1.6.8 Replacement of the RTA

No Twinning project can run without a RTA during any period of its implementation. If justified and exceptional circumstances not linked to performing other active duties require a temporary replacement of the RTA in the course of the project implementation, the Member State might for a maximum period of two months second the Member State PL for such temporary replacement. In case of consortia, a Member State junior PL might be assigned provided the Beneficiary PL agrees to this. The Member State PL must inform without delay the Contracting Authority, the Beneficiary PL and the EUD (when the EUD is not the Contracting Authority) of a need for temporary replacement. If justified and exceptional circumstances require the replacement of the RTA, the Member State PL must inform without delay the Contracting Authority, the Beneficiary PL and all stakeholders about the probable hand-over date and the reasons for the replacement, submitting at the same time the CV of one or more potential candidates proposed as replacement.

Considering that the selection of a Member State proposal is based also on the profile and experience of the proposed RTA, the profile and experience of any suggested replacement must be at least equivalent of those of the leaving RTA as specified in the Twinning fiche

If requested by the Contracting Authority and/or the Beneficiary administration, the proposed RTA shall be interviewed eventually via video conference. All costs related to the replacement of the RTA shall be borne by the MS.

In case the replacement suggested by the Member State does not satisfy the necessary requirements and the leaving RTA cannot delay the end of his/her secondment, the implementation of the project can be suspended (see section 5.10). This shall be notified by letter or electronically in writing to the CA, the EUD (if not the contracting authority) and Twinning Coordination Team. The suspension period starts from the date specified in the notification or the date of the electronic message if not indicated expressly.

When the departure of a RTA is caused by medically certified reasons or exceptional circumstances and the replacement procedure described above cannot be followed, the Member State PL, the Beneficiary PL, the Contracting Authority and the EUD (when the EUD is not the Contracting Authority) jointly decide whether the implementation of the project should be suspended or can continue until a new RTA is seconded. Under no circumstances should the period between the departure of a RTA and the arrival of a successor exceed two months.

4.1.6.9 Termination of the RTA assignment

The Contracting Authority and the Member State may, by consensus and following the consultation of the Beneficiary PL and the EUD (when it is not Contracting Authority), terminate the secondment at any time.

In case the secondment of the RTA is terminated, the Member State PL shall submit the CV of one or more candidates for the replacement (see section 4.1.6.8).

4.1.6.10 Assistant(s) of the RTA

The RTA shall be supported by a full time project assistant performing general project duties and providing translation and interpretation services as necessary. When the nature of the project suggests that the volume of translation and/or interpretation requested would be considerable, a language assistant can be hired in addition.

Until the RTA can select and hire an assistant, the Beneficiary administration makes a member of its staff available to support the RTA in his/her daily tasks.

Before selecting a RTA assistant with the support of the Contracting Authority and of the EUD (when the EUD is not the Contracting Authority) a minimum of three candidates must be interviewed. They shall not have been in any contractual relation with the Beneficiary Country public sector during at least the 6 months preceding their hiring. The RTA and the Member State PL have the decisive say in the choice of the assistant(s).

In case a RTA assistant has to be replaced, a new hiring procedure shall be launched. However, if on the occasion of the original selection other potentially adequate candidates had been identified and an order of merit have formally been established (and attached to the quarterly interim report), the list can be used to hire a new RTA assistant.

The Beneficiary may also consider seconding an official of its civil service to act as RTA assistant. However, no financial compensation can be provided by the Twinning budget in this

case and the Beneficiary shall bear all the costs related to the remuneration of the RTA assistant. During the secondment, the RTA assistant(s) is/are at the exclusive disposal of the RTA, to whom he/she/they report(s).

4.1.7 Short-term experts

Member State institutions are chosen as Twinning partners by the Beneficiary for their specific knowledge and administrative systems. Consequently short term experts made available for the implementation of a Twinning project shall therefore be fully integrated within the Member State institutions involved in the delivery of the required expertise. Thus, short-term experts are officials or assimilated agents of a Member State public administration, or mandated body. They deliver their expertise under the overall responsibility of the Member State PL and the coordination and supervision of the RTA.

Short-term experts deliver the bulk of support to the Beneficiary administration through specific activities in the Beneficiary country, including workshops, seminars, training sessions, meetings with officials of the Beneficiary administration, joint drafting sessions, etc. Before and after their missions to the Beneficiary country they are expected to dedicate the necessary time to preparation and reporting work. Twinning projects that support Beneficiaries with development of legislation, especially alignment of legislation with the *Union acquis* must ensure, whenever necessary, sufficient short-term expertise on impact assessments and/or the conduct of stakeholder consultations to ensure an inclusive and evidence-based policy-making process.

Should unforeseen expertise become necessary for the achievement of the mandatory results during implementation, officials or assimilated agents of another administration/ Member State not contractually associated with the project may be involved in agreement with the Beneficiary administration. The Member State PL makes sure that the skills and availability of these additional experts match the requirements of the project and defines the conditions and details of their involvement. The total accumulated input of such additional expertise can only be budgeted under budget heading III "Mandatory results" and it shall not exceed 5% of the total of the concerned budget heading defined in the initial work plan.

If, exceptionally, a specific expertise necessary to the implementation of the project is not available within a public administration or a mandated body, recourse to a private sector expert can be considered. In the framework of a Twinning project, the contribution of a private short-term expert is regulated as a private sector input.

Since a Twinning project is described via components corresponding to mandatory results/outputs, it is important that all activities pertaining to one component be implemented in a coherent way. To ensure such coherence, the Member State shall designate for each component a short-term expert who, besides contributing directly to individual activities, acts as Component Leader and coordinate, in close cooperation with the RTA, the intervention of all other Member State experts mobilised for the same component.

4.2 The Beneficiary

4.2.1 Overall responsibility

The Beneficiary administration is required to make the Twinning project a success and ensure ownership and sustainability of results during all its phases. It is important that all actors on the Beneficiary side fully cooperate with the Member State experts during its implementation.

Stable and adequate resources, in particular human, must be guaranteed at political and institutional level.

4.2.2 The Beneficiary National Contact Point

Each Beneficiary shall appoint a National Contact Point for Twinning¹¹, who acts as an interlocutor with regard to all general issues related to the Twinning activities. The Beneficiary NCP has an important role in the promotion, development and co-ordination of Twinning activities. Inter alia, the Beneficiary NCP is expected to:

- act as a central point of communication between the Commission and the Beneficiary country on Twinning related issues, as well as a central contact point for other partner countries and Member State NCPs;
- channel information to the relevant Beneficiary institutions and advise them on the process and development of Twinning projects and the subsequent contracts;
- follow the implementation of Twinning activities in the Beneficiary country and help removing any horizontal administrative obstacles;
- train and guide Beneficiary administrations involved in Twinning in procedural, financial and technical aspects of the Twinning Manual;
- attend meetings organised by the Commission for Beneficiary NCPs and Member State NCPs.

Once appointed, each Beneficiary communicates to the Twinning Coordination Team the name and contact details of the Beneficiary NCP, signalling any replacement in the function. The Twinning Coordination Team publishes the list of Beneficiary NCPs on the Twinning website.

4.2.3 The Beneficiary Project Leader (PL)

The Beneficiary PL is appointed by the Beneficiary administration and expected to operate at the appropriate political level to administer the project, and entrusted with the power and responsibility to guarantee ideal conditions for the implementation of the activities and full ownership of the results achieved. The Beneficiary PL acts as the main interlocutor of the Member State PL. The Beneficiary and Member State PLs work in close cooperation and ensure the overall steering and coordination of the project. The Beneficiary PL must devote part of his/her working time to supervise the project.

The Beneficiary PL is also named in the Twinning Grant Contract and initials Annex A1 and Annex A3 as the being appointed in charge of the implementation of the project within the Beneficiary administration. A change in Beneficiary PL must be notified in writing according to procedures outlined under section 5.9.

4.2.4 The RTA counterpart

To facilitate communication and exchange of information between the implementing partners, for each Twinning project the Beneficiary should designate a member of its staff as the counterpart of RTA. The RTA counterpart should be fluent in the language used under the Twinning project and support the RTA whenever necessary for all contacts with the

¹¹ The function as Beneficiary country NCP can be assumed by the NIPAC or PAO office.

Beneficiary administration. He/she should therefore be familiar with the structure and competences of the Beneficiary administration and be able to act as a facilitator in view of the organisation and implementation of activities.

The RTA counterpart shall also support the Beneficiary PL for the daily coordination of activities.

4.2.5 The Central Finance and Contracts Unit / the Programme Administration Office

For the purpose of the implementation of Twinning projects, the Central Finance and Contracts Unit / the Programme Administration Office (CFCU/PAO) is a service within the administration of the Beneficiary, which has been entrusted a number of budget implementation tasks by the EU. The tasks normally attributed to the CFCU/PAO can, in certain circumstances, be performed by other institutions to which the Commission has delegated specific competences related to the implementation of Twinning projects.

The scope of its responsibilities depends on the level of delegation foreseen by the agreement established between the EU and Beneficiaries and the agreements established inside the Beneficiary country.

4.2.5.1 Role of the CFCU / PAO in direct management

In case of direct management, where the Commission acts as Contracting Authority, the CFCU/PAO – if already in place – can play an important role in supporting the whole project cycle. The CFCU/PAO should be involved in the quality control of Twinning Fiches and contracts. It should also act as central point of communication between the Commission and the Beneficiary administration.

The relevant agreement established between the EU and the Beneficiary defines the scope and level of ex-ante control. With the introduction of indirect management the CFCU/ PAO becomes Contracting Authority for Twinning projects implemented in the Beneficiary country.

The overall responsibility of the CFCU/ PAO implies that it must have the adequate authority to ensure the effective supervision (both for financial and operational aspects) over the Beneficiary administration, which hosts and implements the Twinning project. This involvement of the CFCU/ PAO should however not jeopardise the scope of commitment and ownership of the Beneficiary administration and of the Member State, since the Beneficiary administration negotiates the detailed work plan with its counterparts of the selected Member State and jointly implements it.

4.2.5.2.1 Specific role of the CFCU/ PAO in indirect management with ex-ante control

In the case of indirect management with ex-ante control, the CFCU/ PAO acting as Contracting Authority shall:

- assist/advise the Beneficiary administration in preparing Twinning Fiches;
- submit the final draft Twinning Fiche to the EUD for ex-ante control. The EUD forwards Twinning Fiches to the Twinning Coordination Team in view of obtaining the opinion of the Twinning Inter-service group (TISG):
 - if the opinion of the TISG proposes changes to be made (approval with comments), the proposed changes are considered by the CA and changes agreed are introduced,
 - if the opinion of the TISG requires changes to be made (conditional approval) the proposed changes are integrated by the Contracting Authority ,

- if the opinion of the TISG is "rejected", the Contracting Authority will have to resubmit the fiche and to restart the procedure.
- fill in Annex C9 and send it to the EUD for publication on the Commission website (the EUD subsequently informs the CFCU/PAO about the publication reference)
- circulate the Twinning Fiche to the Member State NCPs;
- receive Twinning proposals submitted by MS;
- notify the Member State NCPs of submitted proposals;
- inform the Beneficiary administration about the planned selection arrangements including where and when the Twinning proposals received can be studied
- verify that proposals meet all foreseen requirements (administrative compliance and eligibility criteria);
- invite the EUD to the selection committee meetings as observer;
- organise and chair meetings of the selection committee;
- notify the result of the selection procedure and informs all Member State NCPs about the selected proposal, copying the EUD (when the EUD is not the Contracting Authority) and the Twinning Coordination Team
- ensure the timely and correct preparation of the Twinning Grant Contract and submit it to the EUD for ex-ante control;
- sign the Twinning Grant Contract and possible addenda as Contracting Authority and ensure that the Beneficiary PL initials Annexe A1 and Annexe A3;
- assist/advise the Twinning partners on the drafting of the initial and subsequent work plan(s);
- execute payments (if foreseen) following endorsement (if applicable) by the EUD;
- attend the quarterly Project Steering Committee meetings;
- approve interim and final reports following endorsement by the EUD (if applicable under the agreements between EUD and the Beneficiary country);
- monitor and evaluate the implementation of the Twinning project.

4.2.5.2.2 Specific role of the CFCU/PAO in indirect management with ex-post control

In case of indirect management with ex-post control, the CFCU/PAO acting as Contracting Authority shall:

- assist/advise the Beneficiary administration on the drafting of the Twinning Fiche;
- consult the EUD on the draft Twinning Fiche (optional);
- submit the final draft Twinning Fiche to the Twinning Coordination Team in view of obtaining the opinion of the Twinning Inter-service group, TISG (optional);
 - if the opinion of the TISG proposes changes to be made (approval with comments), the proposed changes are considered by the Contracting Authority and changes agreed are introduced,
 - if the opinion of the TISG requires changes to be made (conditional approval) the proposed changes are integrated by the Contracting Authority,
 - if the opinion of the TISG is "rejected", the Contracting Authority will have to resubmit the fiche and to restart the procedure.
- fill in Annex C9 and send it to the EUD for publication on the Commission website (the EUD subsequently informs the CFCU/PAO about the publication reference)
- circulate the Twinning Fiche to the Member State NCPs;
- receive Twinning proposals submitted by MS;
- notify Member State NCPs of submitted proposals;
- inform the Beneficiary administration about the planned selection arrangements including where and when the Twinning proposals received can be studied

- verify that proposals meet all foreseen requirements (administrative compliance and eligibility criteria);
- organise and chair meetings of the selection committee;
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- notify the result of the selection procedure and informs all Member State NCPs about the selected proposal, copying the EUD (when the EUD is not the Contracting Authority) and the Twinning Coordination Team
- ensure the timely and correct preparation of the Twinning Grant Contract;
- sign the Twinning Grant Contract and possible addenda as Contracting Authority and ensure that the Beneficiary PL initials Annexe A1 and Annexe A3;
- assist/advise the Twinning partners on the drafting of the initial and subsequent work plan(s);
- execute payments (if foreseen);
- attend the quarterly Project Steering Committee meetings;
- invite EUD to Project Steering Committee meetings as observer (if applicable));
- approve interim and final reports;
- monitor and evaluate the implementation of the Twinning project.

4.2.6 Other tasks to be provided by the Beneficiary

Significant time is required to be dedicated by members of staff during the whole cycle of a Twinning project. Members of staff of the Beneficiary administration shall actively participate in all relevant activities, working together with the RTA and short-term experts, preparing for and attending meetings, training, study visits etc. The expected involvement of the Beneficiary shall be detailed in the description of activities in the work plan.

Moreover, the Beneficiary administration shall select, for each component of the Twinning project, a Component Leader counterpart, i.e. a member of its staff who will be the permanent interlocutor of the Member State Component Leader coordinating the activities focussed on the achievement of a specific mandatory result/output. The names and functions of Component Leader counterparts shall be communicated to the Contracting Authority at the latest by the date of the meeting of the selection committee.

Beneficiary shall also make available the necessary infrastructure for Member States to carry out their tasks. In particular, office space adequately equipped shall be available to the RTA and RTA assistant(s) as from the day of arrival. The Beneficiary is expected to make available, free of charge, meeting rooms and space for training for the implementation of project activities and conference facilities. The use of different premises that would need to be rented must be fully and duly justified.

The Beneficiary administration shall also make available a member of its staff to provisionally support the RTA until the procedure for the selection and hiring of the RTA assistant(s) is/are concluded (see section 4.1.6.10).

4.3 The European Commission

4.3.1 General remarks

The Commission makes the funds necessary for the implementation of Twinning projects available under a Financing Agreement signed with the Beneficiary country.

Following the selection procedure (see section 2.4), the selected Member State (or the lead Member State in case of a consortium) is awarded a grant of a maximum value as specified in the Twinning Fiche, to compensate for expenditures incurred for the implementation of the project. The Commission sets the legal, financial, and procedural framework for Twinning projects. It acts as a facilitator and guardian of fair, transparent and consistent application of the Twinning rules. This includes ensuring a central coordination of Twinning, liaising with the network of Member State and Beneficiary NCPs.

4.3.2 The Twinning Coordination Team

The central coordination of Twinning activities is ensured by the Twinning Coordination Team of DG NEAR, whose role encompasses:

- general co-ordination, including establishing and updating Twinning rules and procedures through the Twinning Manual;
- advising in programming/planning;
- registration of mandated bodies;
- providing Member State NCPs with statistical data on Twinning projects, including indications regarding upcoming circulations of Twinning Fiches;
- managing the Twinning Inter-service group procedures;
- informing Member State NCPs twice a year about proposals sent and results of selection in relation to each Twinning Fiche circulated;
- providing training to the RTAs, RTA counterparts and PLs
- providing training to Twinning coordinators in EUDs and Beneficiary entities;
- providing advice on Twinning rules and procedures as set in the Twinning Manual to contracting authorities, Member State NCPs, Beneficiary NCPs and others
- organising NCPs meetings;
- promoting and disseminating information on and visibility of Twinning, also within EU institutions.

4.3.3 Overall role of the Commission

4.3.3.1 Role of the Commission (EUD) in direct management

In the case of direct management, the EUD shall:

- assist/advise the Beneficiary administrations on the drafting of Twinning Fiches;
- submit the final draft Twinning Fiche to the Twinning Coordination Team in view of obtaining the opinion of the Twinning Inter-service group (TISG);
 - if the opinion of the TISG proposes changes to be made (approval with comments), the proposed changes are considered by the Contracting Authority and changes agreed are introduced,
 - if the opinion of the TISG requires changes to be made (conditional approval) the proposed changes are integrated by the Contracting Authority,
 - if the opinion of the TISG is "rejected", the Contracting Authority will have to resubmit the fiche and to restart the procedure.
- fill in Annex C9 (or C9bis) and send it for publication on the Commission website.
- circulate the Twinning Fiche to the Member State NCPs upon reception of the publication reference;
- receive Twinning proposals submitted by Member States;
- notify Member State NCPs of submitted proposals;
- inform the Beneficiary administration about the planned selection arrangements including where and when the Twinning proposals received can be studied

- verify that proposals meet all foreseen requirements (administrative compliance and eligibility criteria);
- organise and chair preparatory meetings of the selection committee;
- notify the result of the selection procedure and informs all Member State NCPs about the selected proposal, copying the EUD (when the EUD is not the Contracting Authority) and the Twinning Coordination Team
- ensure the timely and correct preparation of the Twinning Grant Contract;
- sign the Twinning Grant Contract and possible addenda as Contracting Authority and ensures that the Beneficiary PL initials Annexe A1 and Annexe A3;
- assist/advise Twinning partners on the drafting of the initial and subsequent work plan(s);
- inform Twinning partners at the start of the project on horizontal public administration reform projects that have an impact on the Twinning project;
- execute payments;
- attend the quarterly Project Steering Committee meetings;
- approve interim and final reports;
- monitor and evaluate the implementation of Twinning projects;
- initiate the request to launch Twinning review missions.

4.3.3.2 Role of the Commission (EUD) in indirect management with ex-ante control

In the case of indirect management with ex-ante control the EUD exercises its role as defined in the agreement with the Beneficiary country. The EUD should particularly focus its attention on the content of the Twinning Fiche, on the evaluation and selection of proposals, on the draft contract (and possible addenda), on the detailed work plan, on the financial management and on the approval of reports. Depending on the agreement signed with the Beneficiary, the EUD shall exercise its functions, which **might** entail:

- circulation of the final draft of the Twinning Fiche to the Twinning coordination team in Brussels;
- endorsement of Twinning fiches;
- completion of Annex C9 (or C9bis) and sending it for publication on the Commission website;
- observation of selection meetings;
- assistance/advice to the Twinning partners on drafting the Twinning Grant Contract;
- endorsement of the Twinning Grant Contract (Special Conditions) and possible addenda;
- if requested, assistance/advice to the Twinning partners on the drafting of the initial and subsequent work plan(s);
- endorsement of payments requests (if applicable in the given Beneficiary country);
- observation of the quarterly Project Steering Committee meetings;
- endorsement of interim and final reports (if applicable under EU agreements with the Beneficiary);
- monitoring and evaluation of the implementation of Twinning projects;
- initiate the request to launch Twinning review missions.

4.3.3.3 Role of the Commission (EUD) in indirect management with ex-post control

In the case of indirect management with ex-post control the Commission focuses its attention mainly on monitoring the developments towards achieving and sustaining the mandatory

results/outputs, but could still provide support to facilitate the smooth implementation of Twinning projects.

Section 5: Project design and management

5.1 Basic information in the Twinning Grant Contract

The Twinning Fiche reflects the actual situation at a given moment in time. Since the needs identified by the Beneficiary administration may change, it is important that the assistance provided through Twinning is deployed as soon as possible. All actors must therefore concentrate their efforts on the rapid conclusion of the preparatory steps which lead to the signature of the Twinning Grant Contract and the start of its implementation.

The Twinning Grant Contract is drafted on the basis of a set of templates and includes the elements defined under 3.1.2. The Contracting Authority should in particular note that it is only when preparing the initial work plan (and its subsequent updates) that details of activities need to be decided upon.

If the mandatory results/outputs, as detailed in the Twinning Fiche, should – exceptionally – require adaptation or fine-tuning, this shall be reflected in the description of the components presented in Annex A1 of the Twinning Grant Contract.

5.2 Detailing activities in the work plan

5.2.1 General provisions

For clarity: whenever a reference is made to the initial work-plan it is to be understood that the "initial" work-plan is considered the first rolling work-plan covering at least the first six months.

Regarding the procedure for the approval of the initial and rolling work-plans and corresponding budgets, please refer to section 3.1.2. Upon arrival in the Beneficiary country, the RTA liaises without delay with the Beneficiary administration in order to define the first activities to be implemented, taking into account the overall description (intervention logic) of the action provided by Annex A1 of the Twinning Grant Contract, and in particular the indicative deadlines (if any) by which objectives of the components should be achieved. The Beneficiary PL and the RTA counterpart shall make themselves available to provide support and cooperation to the RTA. It is the responsibility of the Beneficiary PL to ensure that the RTA has the adequate working conditions to perform his/her duties professionally and efficiently from the very start.

During the four to six weeks following the RTA arrival, he/she drafts a detailed work plan for the first six months of activities identified as the initial work plan.

Until the RTA can select and hire her/his assistant(s) (see section 4.1.6.10) the Beneficiary administration shall also make a member of its staff available to support the RTA in his/her daily tasks.

The six months initial work plan is the basis for the development of a rolling work plan, which includes additional details of further and/or on closed activities. As a living document,

the work plan must regularly be updated to take stock of progress made, foreseen or unforeseen developments, availability of Member State and Beneficiary experts, etc. – always keeping the achievement of the mandatory results/outputs in mind. The initial and the subsequent updates of the work plan are formalised at each quarterly meeting of the Project Steering Committee (see section 5.2.4).

The work plan is composed of two parts, the description of activities under each component and under other budget headings. Activities must be identified with the same reference and title in both parts, so that costs can clearly and unambiguously be associated to each budget heading and activities under each component. The sequence of activities to be implemented should be listed so that together they constitute a methodology aimed at achieving the mandatory results/outputs.

The work plan needs to explicitly mention the Beneficiary entities concerned by the activities, the staff responsible for the mobilisation of human and logistical resources, the financial resources that might be necessary from the Beneficiary side and the timetable of actions to be executed in parallel or complementarily to the activities implemented by the Member State experts.

In order to increase long term capacity of the Beneficiary administration the work plan should include activities that aim to improve the process of preparing formal documents e.g. concept documents for new legislation, impact assessments, internal and external stakeholder consultations, etc.

5.2.2 The initial work plan

The initial work plan is the basis for the effective and timely implementation of the whole project. The RTA and the RTA counterpart shall dedicate to it all necessary time and effort, with the active support of the Member State and Beneficiary. If necessary, and to accelerate the preparation of the initial work plan, the Member State PL(s) and/or Component Leaders and one support staff can travel to the Beneficiary country to hold meetings with their counterparts (for such activities the Member State PL(s) is/are considered short term experts). The missions can be covered by the budget of the project even if it is not associated to an activity linked to the mandatory results/outputs provided it is agreed with the Contracting Authority and budgeted for in the Twinning Grant Contract. As part of the preparation of the contract the Member State must inform the Contracting Authority of its plans in this regard since for such activities the Member State PL(s) is/are considered short term experts).

The six months perspective of the initial work plan represents a minimum. The Member State and Beneficiary can extend the time frame whenever relevant information is already available and programming of activities at longer term can be realistically defined. This could be the case, for instance, for activities to be implemented in sequence over a longer period.

The initial work plan must define the indicators and benchmarks for measuring performance under each component of the project.

The initial work plan shall also include a communication and visibility plan (see section 5.7) to be agreed with the EUD and Beneficiary.

As soon as the work plan is finalised the RTA asks the CA to convene the first meeting of the Project Steering Committee and presents the activities foreseen for the first six months. The initial work plan is then signed by the Beneficiary and Member State PLs. The initial work plan should ensure that activities can start to be implemented at the latest three months after the arrival of the RTA.

If justified and agreed, activities (expert missions, kick-off meeting, etc.) can take place before the initial work plan is signed. In such case a side letter must be processed. The activities covered by the side letter will be taken into account when agreeing the initial work-plan at the first Steering Committee.

As for all activities included in the work plan, including the kick-off meeting, Beneficiary PL and the Member State PL shall ensure that all costs engaged or compensated are justified and eligible.

5.2.3 The rolling work plan

While ensuring the implementation of activities in line with the initial work plan, the RTA shall progressively plan the sequence and timing of upcoming activities. This is to be done with a six months perspective in mind, offering to all actors a reasonable time frame for their expected engagements, but without losing sight of the sequence of the various components and the need to achieve the mandatory results/outputs in due time.

Towards the end of the quarter following the first meeting of the Project Steering Committee, the RTA shall prepare an updated work plan, the rolling work plan, including details of activities for three more months, share it with all the Members of the Steering Committee and convene a second meeting of the Project Steering Committee. The updated work plan must analyse developments and achievements based on the indicators for measuring performance under each component of the project and if necessary re-define those indicators.

The Project Steering Committee examines and discusses the rolling work plan. The Member State PL and the Beneficiary PL, having taken into consideration comments and observations expressed by the Contracting Authority and when relevant by the EUD, sign the updated work plan which is attached to the quarterly report. The updated rolling work plan document shall reflect all changes which took place during the period before the steering committee.

The same procedure for the updating of the rolling work plan is applied for the rest of the implementation of the project.

The rolling work plan cannot include changes not in accordance with the Twinning Grant Contract or other changes that can be considered substantial changes according to the criteria indicated in section 5.9 and for which an addendum is required.

The rolling work plan is valid for a minimum of six months but if the PLs are confident it may also cover a longer period or even the entire duration of the project.

5.2.4 The Project Steering Committee

The implementation of each Twinning project is overseen by a Project Steering Committee, whose members are the Contracting Authority, the EUD (if applicable), the Member State PL, the junior Member State PL(s) (in case of consortium) and the Beneficiary PL, as well as the RTA and the RTA counterpart. Member State Component Leaders and Beneficiary Component Leader counterparts should participate in the debates on topics related to their competences. If not present in the Beneficiary country for the implementation of project activities at the moment of the meeting, Member State Component Leaders could contribute via video- or tele-conferencing. Member State NCPs and the Beneficiary NCPs are free to attend any meeting of the Project Steering Committee on their own costs. In agreement with the chairpersons, Member State Component Leaders involved in the project if present in the country should be invited as observers to the SC without any costs being charged to the Twinning budget if considered appropriate.

Other relevant entities should be invited to the meetings, taking into consideration the broader reform picture in the Beneficiary country, aiming at ensuring coherence and coordination between the project and other actions, especially ongoing horizontal public administration reform efforts and sectorial activities that could have an impact on the project.

The Project Steering Committee convened by the RTA meets at quarterly intervals and is jointly chaired by the Member State PL and the Beneficiary PL. If a holiday period causes a postponement of a quarterly meeting by more than two weeks, the meeting should be organised before the holiday.

The main duties of the Project Steering Committee include verification of the progress and achievements vis-à-vis the results ensuring good coordination among the actors, finalising the quarterly interim reports (see section 5.5.2) and discuss the updated work plan and any new CVs of experts implementing up-coming activities. The draft update of the work plan is prepared by the RTA, who circulates it to all members of the Project Steering Committee at least two weeks in advance of a meeting.

Given the important duties of the Project Steering Committee, members (and observers if applicable) must make sure to attend meetings for the whole duration of the meetings. If a regular quarterly meeting cannot agree on an updated work plan, a new meeting is scheduled within the following 15 days. If again no agreement can be reached, the Contracting Authority and the EUD (when the EUD is not the Contracting Authority) decides whether a third meeting would be useful to convene within the following 15 days to agree on the updated work plan, or whether the implementation of the project shall be terminated. In case a possible third meeting fails to agree on the work plan, the project is considered terminated and the rules of section 5.10 apply.

5.2.5 Components and activities

Success in delivering the mandatory results depends on the coherence, continuity and progress of a number of activities. These activities are listed under each component. There is one component per mandatory result/output. For each component of the Twinning project a Member State Component Leader and Beneficiary Component Leader counterpart must be identified.

Normally, activities implemented in the framework of a Twinning project include expert missions, seminars, workshops, training courses and study visits. When appropriate, traineeships/internships for Beneficiary officials can be organised in Member State administrations.

Since Twinning projects are usually part of a larger reform effort, a number of parallel and/or complementary activities are undertaken by the Beneficiary, not covered by the budget of the Twinning project. In Twinning projects, which support policy and legislative development, especially *Union acquis* alignment, the parallel and/or complementary activities may also include an inclusive and evidence-based approach to policy and legislative development in line with Beneficiary legislation and procedures.

Private sector contributions may **exceptionally** be necessary when specific expertise cannot be provided by public administrations.

No compensation is granted to the Member State from the Twinning budget for the organisation of traineeships/internships or study visits. Such activities must be justified in order to achieve the mandatory results/outputs, limited in time and reserved for a small number of Beneficiary officials, carefully selected by the Beneficiary administrations in consultation with the RTA and approved by the EUD (if applicable).

As is the case for all activities, a decision to include traineeships/internships or study visits in the work plan should be exceptional and must be specifically justified in view of the achievement of the mandatory results/outputs.

Travel costs and per diem related to the participation in study tours and/or traineeships/internships for the Beneficiary country administration can be covered by the project budget.

5.3 Targets, time frames, duration, risks analysis

5.3.1 Setting Project Targets

Targets shall be established for the Twinning project as a whole and also within the components. The actual achievement of targets shall represent an important aspect of the regular monitoring (see section 5.6) and shall receive special focus in the narrative part of interim reports (see section 5.5.2).

The initial and rolling work plans shall clearly indicate all targets whose achievement is linked to the detailed activities and specify in which order and by when they shall be achieved. Targets shall be concrete and precise to allow for an uncontroversial evaluation of their achievement.

5.3.2 Time frames

The time frame allocated for the completion of each component shall be defined when preparing the initial work plan and its subsequent updates. Some components can be completed in parallel; others will rely on the prior completion of other components and/or activities under projects implemented in parallel by other actors (other donors, other parts of the Beneficiary administration, etc.). The sequencing of the activities should be clear from the initial work plan and its subsequent updates.

5.3.3 Duration

Each Twinning project has a so-called execution period and an implementation period.

The execution period corresponds to the full legal duration of the Twinning Grant Contract. It starts on the date the Contracting Authority notifies the conclusion of the signature procedure (see section 3.3) and ends three months after the end of the implementation period.

The implementation period corresponds to the time allocated to the realisation of the activities and the achievement of the mandatory results/outputs. It starts with the arrival of the RTA and continues for the number of months indicated in Article 2.2 of the Special Conditions. Following the end of the implementation period, the Twinning partners must prepare and submit the final report (see section 5.5.3), the request for final payment and the expenditure verification report (see section 5.5.4). These documents shall be submitted to the Contracting Authority before the end of the execution period of the Twinning project.

In all cases, the execution of a Twinning project must respect the deadlines set in the Financing Agreement under which it is funded.

5.3.4 Risks Analysis

To pre-empt and possibly avoid problems during the implementation of a Twinning project, all partners – and in particular the RTA and the PLs – must be fully aware of assumptions, risks and constraints associated to the activities. The work plan shall therefore contain a risk analysis with explicit references to all aspects that may impact the optimal implementation of each activity, suggesting possible remedies and/or precautionary measures.

5.4 Responsibilities in managing the Twinning project

5.4.1 Beneficiary and Member State administrations

The administrations of the Beneficiary and of the Member State are jointly committed to achieving the mandatory results/outputs. Each PL shall be responsible for the activities assigned to his/her administration in the Twinning work plan and must therefore have the authority over the human and material resources to be mobilised. The responsibilities of the Member State PL and of the Beneficiary PL, including for the management of finances and logistics required for the organisation and implementation of the activities described in the work plan, shall be defined for each activity. The RTA and the RTA counterpart support the PLs in the coordination and management of the Twinning project.

A key role in ensuring good cooperation is played by the Project Steering Committee (see section 5.2.4).

5.4.2 Projects involving a consortium of Member States

Forming a consortium of Member States can be beneficial for the implementation of the activities however the management can become more complex. To accommodate for the additional complexity, the consortium agreement should be sufficiently detailed with regard to the distribution of tasks and the roles of the partners. It should also cover financial matters, especially arrangements for the transfer of funds between consortium members since all payments are made to the lead MS.

While the lead Member State PL bears the overall responsibility for the preparation of the initial work plan and of its subsequent updates (rolling work plans), junior PLs must timely provide all necessary support, and be consulted with regard to the contribution of their Member State to the implementation of the Twinning project.

The budget of the Twinning project can cover the cost of the participation of junior PLs (considered short term experts for such assignments) to meetings with the Beneficiary administration in relation to the preparation of the initial work plan and to the quarterly meetings of the Project Steering Committee.

Any potential disagreement arising from the consortium agreement is solely a matter between the parties having signed the agreement.

The initial work plan and subsequent rolling work plans must detail the responsibilities of each of the partners of a consortium with regard to the individual project components, clearly stating who should do what, when and with which resources (as identified in the detailed breakdown of costs per Budget heading and related to the activities under each component).

5.4.3 Exceptional contributions by other Member States

When justified and appropriate, the Member State PL can, in agreement with the Beneficiary PL, delegate the execution of some specific activities to another Member State. If a public administration or mandated body from any Member State simply provides experts for such specific participation in a Twinning project (for example by hosting Beneficiary trainees, running a workshop or an expert mission, providing a specialised training, etc.) it is not required to sign a consortium agreement. In this case, the experts concerned contribute to the Twinning project under the authority and the responsibility of the Member State PL, who must ensure their availability and define the details of their involvement.

5.4.4 Logistical management and accounting

Management and accounting of a Twinning project requires a support system for which the Member State must make an adequate amount of administrative resources available. The tasks to be performed in this context are essentially of two types.

Logistical Management

This includes making travel arrangements and providing general organisational support for the PL, the RTA and all short-term experts, organising seminars and study visits, etc.

Financial Management Functions

This includes book-keeping, invoicing and management of project funds in line with the contract and work plans as well as all documentation underpinning cost items as required by the Twinning Grant Contract.

The Beneficiary administration, too, shall foresee the necessary resources for the logistical management of a Twinning project and ensure sufficient funding for current and future interlinked activities under the reform process in which context the Twinning project operates. This is part of the contribution provided by the Beneficiary to the successful implementation of the project.

The Member State and the Beneficiary administration shall be entirely responsible for their respective parts of general, logistical and financial management in relation with the implementation of a Twinning project.

It is to be noted that the RTA should not be tasked with overall logistical and financial management duties.

If the Member State will use a different public administration or a mandated body (article 4.1.4.2) to undertake logistic and financial management including payment functions, this body must be reflected in the contract (in the Special Conditions).

5.5 Project reporting requirements

5.5.1 General remarks

Proper project reporting is essential to ascertain effective follow-up of implementation, to evaluate results in realistic terms and to provide quality information for future programming of domestic reforms and of external assistance. The language used for the Twinning Grant Contract (see section 3.1.1) shall also be the language used for reporting purposes.

Two types of report are foreseen in the framework of Twinning. An interim quarterly report shall be presented for discussion at each quarterly meeting of the Project Steering Committee. A final report shall accompany the request for payment of the balance of the grant. All reports shall be signed by the Member State PL and by the Beneficiary PL and submitted by the former to the Contracting Authority, with copy to the EUD (when the EUD is not the Contracting Authority).

It may be requested that reporting be done via an electronic system. The Contracting authority will inform the lead Member State of this requirement if applicable.

Project reports shall focus on the implementation of the Twinning project, specifically on the progress (or lack of) made towards the achievement of mandatory results/outputs, the outcomes and the expected contribution to influence on long term impacts, but also place it in the context of related initiatives within the same programme and/or the same sector and hence be shared with other entities engaged in the sector – if so agreed between the parties. Twinning reports should be considered one of the information sources for sector or programme level programming and monitoring.

The Member State is in charge of drafting both interim and final reports. The Beneficiary administration shall be fully involved in the process of drafting the report and shall be given appropriate time to comment on drafts, so that at the signing of the report the Beneficiary PL fully endorses its content.

Reports must reflect not only the assessment of the Member State PL's on the progress of the Twinning project, but shall also incorporate information provided by the RTA, by the Beneficiary administration and by other sources of information.

All reports shall have a narrative section and a financial section. They shall include, as a minimum, the information detailed in sections 5.5.2 (interim reports) and 5.5.3 (final report). If minimum reporting requirements are not met, the Contracting Authority, in agreement with the EUD (when the EUD is not the Contracting Authority) and the Twinning Coordination Team, can decide to review or suspend funding of the Twinning project.

Reports must be submitted by the foreseen deadlines. They are deemed approved by the Contracting Authority in the absence of any feedback within 30 days following their formal submission. This approval by the Contracting Authority does not prejudice the eligibility of experts nor other cost items, which will only be verified at the expenditure verification stage or later audits.

5.5.2 Quarterly interim reports

5.5.2.1 General remarks

Quarterly interim reports are essential tools to monitor the implementation of a Twinning project and can contribute to facilitating the management of the Twinning project. The reporting period broadly coincides with the three months between two successive Project Steering Committee meetings.

The narrative section shall offer insight on the activities performed, give evidence of the work done and provide information on overall progress towards the achievement of the mandatory results/outputs (direct influence to the achievement of the specific objectives (outcomes) and indirect influence to the achievement of the general objectives (impact(s))). It shall also mention possible shortcomings and delays, elaborate on the evolution of risks and

assumptions originally identified and propose adjustments and remedies, as necessary and in particular summarise decisions needed to be taken at the Project Steering Committee meeting. More in particular, the narrative section shall:

- include an executive summary of progress achieved and provide precise recommendations and corrective measures to be decided by in order to ensure the further progress;
- describe progress achieved in the implementation of the Twinning project for the period covered by the report, making direct reference to the timetables, targets and performance indicators as set out in the work plan and highlighting any previously unforeseen activities or activities that have been cancelled;
- update on the aspects influencing reject implementation;
- update on the assumptions and risks for project implementation;
- describe the implementation process (dynamics of the overall sector reform situation and project-related developments, significant challenges and difficulties encountered);
- make an overall assessment of the progress achieved, including an explicit judgement on the likelihood of fully completing the project within the remaining time frame and budget;
- provide precise recommendations and corrective measures, if needed.

Specific reference should be made to the progress made towards the achievement of the mandatory results, the direct influence to the outcomes and on the likelihood of indirectly influence of the expected impacts as outlined in the Twinning Fiche. With performance measurement based indicators set in the initial work plan the persisting adequacy of those indicators should also be confirmed.

The financial section shall document the actual expenditure in relation to budgeted costs, detailing all items of expenditure incurred in the period covered by the report and indicating for each budget sub-heading the title/description, the amount in euro, the relevant budget headings and components and any reference to supporting documents.

The quarterly interim report shall be submitted for discussion at each meeting of the Project Steering Committee. To offer to participants the opportunity to examine the document, the draft interim report shall be sent by the Member State PL two weeks before the meeting to the Beneficiary PL, to the Contracting Authority and to the EUD. At the latest one week after the meeting, the quarterly interim report must be formally approved by the MS PL and his/her counterpart. The approved report must then be submitted to the Contracting Authority for approval. In case of no reaction from the Contracting Authority within 21 calendar days, the report is deemed tacitly approved by the Contracting Authority.

Should a decision be taken to only have the **extensive** narrative reporting section every 6 months (see 5.5.2.2) then only an executive summary (progress achieved, recommendations, corrective measures to be decided upon in order to ensure the further progress) will be presented at the **quarterly** Steering Committee.

The above-mentioned corresponding financial report should however - even in the case of the extensive narrative report only being presented every 6 months – still be presented and approved by the SC and the Contracting Authority.

5.5.2.2 Bi-annual narrative report

The Member State PL, in agreement with the Beneficiary PL and the Contracting Authority, can decide that an extensive narrative section (covering the main elements mentioned in the previous section) is provided only for every second quarterly interim report, covering a time span of 6 months. In such a case, on the occasion of the first Project Steering Committee the Member State PL informs accordingly the EUD (when the EUD is not the Contracting Authority). This approach does not exclude that issues requiring speedy examination or of particular relevance are mentioned in those interim reports, which do not foresee a detailed narrative section.

A financial section must be included in every quarterly interim report, even when the extensive narrative section is not included.

5.5.3 Final report

In addition to describing the implementation of the whole Twinning project, the final report serves three purposes: evaluation, recommendation and accountability. It is an overarching document which documents the results achieved by the Twinning partners and the contribution to the reform process in the given area of action and suggests possible follow-up actions.

The narrative section of the final report shall extensively relate the implementation of the project, positioning it in the more general framework of sectorial developments in the Beneficiary country.

More in particular the narrative section of the final report shall:

- provide an overview of the developments in the sector concerned during the implementation period of the Twinning project;
- provide an assessment of the project mandatory results/outputs taking into account the project contribution to the developments;
- include an executive summary of the Twinning project and identify decisions required for the sustainability of the achieved mandatory results/outputs;
- assess the key challenges remaining at sector level;
- describe the implementation process (including in particular challenges and difficulties encountered);
- confirm the achievement of results, production of mandatory results/outputs and the influence on impacts, using the indicators of the work plan and/or Twinning Fiche (in case of non-achievement of a result a detailed explanation must be provided);
- provide an assessment of the longer term impact of the project to the overall objectives/impact as defined in agreements between EU and the Beneficiary country);
- inform on all communication and visibility actions and evaluate the results of these;
- identify lessons learnt (project conception, of process, of actual delivery of results, etc.), which could be of interest for similar Twinning projects;

- provide evidence of transfers of ownership (if applicable);
- include a list of recommendations to ensure sustainability.

The financial section of the final report shall contain the same information provided in the financial section of quarterly interim reports, but refer to the whole implementation of the project. A final statement concerning all eligible costs incurred, as well as a comprehensive summary statement of the project's expenditure and payments received should be included. The final report shall be accompanied by an expenditure verification report (see section 5.5.4).

The final report, together with the expenditure verification report and the request for final payment shall be submitted to the Contracting Authority no later than three months after the conclusion of the implementation period as defined in Article 2.2 of the Special Conditions of the Twinning Grant Contract, i.e. within the execution period of the contract.

If the Member State fails to provide the Contracting Authority with a final report by the deadline specified above, and fails to provide an acceptable and sufficient written explanation of the reasons why this obligation could not be complied with, the Contracting Authority may terminate the Twinning Grant Contract in accordance with section 5.10.2 of this Twinning Manual and Article 12.2 of the General Conditions of the Twinning Grant Contract and recover the not substantiated amounts already paid to the Member State.

5.5.4 Expenditure verification report

The final report and final request for payment shall be accompanied by an expenditure verification report produced by an auditor approved or chosen jointly by the Contracting Authority and the Member State (see Article 5.2 of the Twinning Grant Contract). If possible, the auditor should be identified at the time of contracting. If this is not possible, the auditor can be chosen at a later stage and the information added to the Twinning Grant Contract.

The expenditure verification report shall be drafted according to Annex A6 of the Twinning Grant Contract.

With the submission of the expenditure verification report the Member State is exempted from submitting original documentary evidence (invoices) to the Contracting Authority when requesting the final payment.

In case the Contracting Authority or the EUD (when the EUD is not the Contracting Authority) decides nevertheless to conduct a check of payments and accounts of a Twinning project, original documents shall be made available except for the flat rates defined as Twinning Project Support Costs and the indirect costs.

Regarding the unit costs and other flat rates the expenditure verification report should analyse the existence of the activities triggering such cost items, but cannot question the amount fixed in the contract (the types of these costs are defined in Annex B and Annex A7).

5.6 Monitoring and evaluation

The Contracting Authority shall regularly review the implementation of the project amongst others through its participation in the Project Steering Committee meetings. When the EUD is not the Contracting Authority, the EUD shall coordinate with the Contracting Authority the monitoring approach as part of agreements regarding monitoring.

Monitoring shall be based on the indicators defined during the Twinning project conception/proposal¹² and/or defined the initial and subsequent work plans and conducted in agreement between the Member State and Beneficiary country. Findings discussed during the quarterly Project Steering Committee meetings should also be considered. This might lead to adjustments of the (implementation) approach and/or trigger a reorientation of the whole project or, in extreme cases, its suspension or termination.

The implementation of Twinning projects may also be assessed by other monitoring activities performed either in the framework of the political dialogue, EU financial assistance monitoring committees and/or as part of a sector-level monitoring structures established in the Beneficiary country.

The Commission will in addition, at regular intervals, contract independent experts for evaluating Twinning projects, according to themes or countries or technical aspects. Article 8 of the General Conditions to the Twinning Grant Contract applies in these cases. Such evaluations will follow DG NEAR guidelines on linking planning/programming, monitoring and evaluation.

Should the Contracting Authority and/or the EUD want to have input from the RTA, supporting its general monitoring practices and/or potential inputs in support of the political dialogue, the RTA should provide such input.

5.7 Visibility and communication of the Twinning project

As a contractual obligation general implementing partners whose project benefits, in whole or in part, from Commission funding, must ensure the visibility of EU financing. Whatever the size, scope or objectives of the action, the EU emblem must be prominently displayed on all materials produced by the project and the EU financial support should be explicitly acknowledged.

In order to assist in meeting this obligation, a "Communication and Visibility Manual for EU External Actions"¹³ was issued in 2010 by the Commission, which was replaced by updated "Communication and Visibility Requirements"¹⁴ for implementing partners since 1st January 2018. The Communication and Visibility Manual for EU External Actions of 2010 continues to apply to actions launched before the end of 2017. The new requirements should be followed and apply to all contracts signed from 1 January 2018.

Moreover, Information/Communication Officers at EUDs must be consulted with regard to any communication or visibility action which should be agreed upon with them (even in cases of indirect management with ex-ante or ex-post controls).

The communication and visibility plan shall be agreed by the two PLs, included in the initial work plan and regularly updated as the rest of the work plan. Costs related to the implementation of the plan can be covered by the budget of a Twinning project. The maximum cost for such plan corresponds to 3% of the overall Twinning budget.

The template for a communication and visibility plan is attached as Annex C19.

¹² It must be highlighted that depending on the specific needs additional indicators can be defined.

¹³ http://ec.europa.eu/europeaid/funding/communication-and-visibility-manual-eu-external-actions_en

¹⁴ https://ec.europa.eu/europeaid/sites/devco/files/communication-visibility-requirements-2018_en.pdf

5.8 Troubleshooting

In the case of difficulties arising during the implementation of a Twinning project, it is the primary responsibility of the Member State and Beneficiary PLs to jointly find a solution. The RTA and the RTA counterparts shall support the PLs in this effort.

If the difficulties risk impacting the overall success of the project, immediate action must be taken: any of the two PLs might inform the Contracting Authority and the EUD (when the EUD is not the Contracting Authority) to jointly examine the situation and mitigate an agreement on the way forward.

The Member State NCP and the Beneficiary NCP are expected to support the identification of a viable solution. In the most difficult situations and when all options have not developed any agreement, the Twinning Coordination Team may be called upon.

5.9 Changes to the Twinning Grant Contract and work plan

5.9.1 General Remarks

The overall budget of a Twinning project cannot be increased: planned activities must be reduced or cancelled in order to introduce new activities or expand others. Transfers of budgetary resources may however never jeopardise the requirement that a Twinning project must include a full-time RTA for the entire implementation period.

As a general rule, unit costs and flat rates (as per Annex B and Annex A7) set in Annex A3 at the signature of the Twinning Grant Contract (see section 3.1.2) cannot be increased.

The mere availability of funds does not justify introduction of new activities and/or the extension of the implementation and/or execution period of the Twinning Grant Contract.

Any extension of the duration or additional activity require a justification.

5.9.2 Changes to the Twinning Grant Contract

Any substantial change to the Twinning Grant Contract, including, in particular 1) budgetary reallocations between Budget headings (in Annex A3 of the Twinning Grant Contract) exceeding a cumulated amount of 25%, 2) changes of Member State and Beneficiary PLs and/or the RTA, 3) changes to the mandatory results, 4) change of the execution or implementation period of the Twinning Grant Contract, - must be formalised in an addendum signed by the parties to the Twinning Grant Contract. In case of indirect management with ex-ante control, the EUD might (depending on the agreements established) need to endorse the addendum before it is signed by the Contracting Authority.

If modification of activities operated in the framework of the updates of the work plan globally result in a reallocation between budget headings exceeding the 25% threshold, Annex A3 must be amended by an addendum before the update of the work plan leading to the overrun is signed. A new addendum of the same nature would only be needed once further modifications of activities again would reach 25% of the total budget of the Twinning Grant Contract.

The Member State PL prepares the draft addendum in close cooperation with the Beneficiary PL and shares it with the Contracting Authority and the EUD. On the basis of the feedback

received, the Member State PL establishes the final version of the addendum and sends a signed copy to the Beneficiary PL who initials the revised Annexes A1 and A3 of the Twinning Grant Contract and returns it to the Member State PL. The addendum is then forwarded to the Contracting Authority that – if necessary after the endorsement by the EUD – signs it and formally notifies all partners involved. The distribution and number of originals of addenda is identical to that of the Twinning Grant Contract (see section 3.2). A copy shall be forwarded by the Contracting Authority to the Twinning Coordination Team, the Member State NCP and the Beneficiary NCP.

The suspension and the possible termination of a Twinning project are regulated by the General Conditions of the Twinning Grant Contract and do not require an addendum. However, in the case of resumption following a suspension, an addendum might be necessary to extend the duration of the Twinning Grant Contract and/or to adapt it to new implementing conditions.

5.9.3 Changes to the work plan

With many different activities taking place over a number of months or even years, a Twinning project might need adjustments during its implementation. The work plan, being a living document which can be adapted to the actual circumstances, offers the necessary degree of flexibility for the Member State and Beneficiary country administration.

However, the achievement of the mandatory results/outputs cannot be put into question at any time. The updated work plan is signed by the two PLs. When updating the work plans the PLs monitors that the sequencing and timing of activities and the choice of experts ensure that the mandatory results/outputs can be achieved.

Unforeseen minor events occurring between two quarterly updates of the work plan may require the urgent modification of one or more activities and/or experts involved in these, without the possibility to discuss the changes in the framework of the Project Steering Committee. In such cases the two PLs can agree on an immediate adaptation of the work plan, by signing a side letter addressed to the Contracting Authority in which the justification for and the content of the changes are clearly stated (see Annex C13). Such changes must be notified before the modified activities are implemented. The modified activities will only become effective two working days after the date of notification. The Member State PL shall ensure that a paper or electronic copy of the signed side letter is delivered to the Contracting Authority and to the EUD (when the EUD is not the Contracting Authority and if applicable) on the day of signature.

All changes introduced by such side letters signed by the two PLs shall be mentioned in the interim report covering the period concerned. They shall also be reflected in the following update of the work plan.

5.10 Suspension and termination

5.10.1 Suspension of Twinning project implementation

As regulated by General Conditions (Art 11.2-11.7) the contracting parties can under exceptional circumstances suspend the implementation of the project. The contracting party taking the initiative to suspend the project shall immediately notify the other party, specifying the reasons for the decision and indicating the probable duration of the suspension. The EUD (when applicable), the Member State NCP, the Beneficiary NCP and the Twinning Coordination Team shall be informed at the same time.

The Beneficiary administration can request a suspension of the implementation of the project under exceptional circumstances. The request for suspension shall be addressed to the Contracting Authority. The request shall specify the reasons that would justify the suspension and indicate the probable duration. The Contracting Authority decides on the request in accordance with Articles 11.4. to 11.7. of Annex A2.

A suspension is effective from the date of its notification until the date set by the Contracting Authority when it notifies all stakeholders. Costs incurred during the period of suspension are not eligible for financing by the budget of the Twinning project, unless an irrevocable commitment was taken before the date of notification of the suspension.

5.10.2 Termination of the Twinning Grant Contract

According to the provisions of Article 7.1.5 and 7.1.6 of the Special Conditions and Article 12 of the General Conditions of the Twinning Grant Contract, the contracting parties can terminate the Twinning Grant Contract at any time by giving three months' notice in writing to the other party, copying the Beneficiary administration, the EUD (when applicable), the Member State NCP, the Beneficiary NCP and the Twinning Coordination Team. The notice shall state the grounds on which the decision to terminate the Twinning Grant Contract has been taken.

The Beneficiary administration can also terminate the Twinning Grant Contract by formally notifying the Contracting Authority and Member State three months in advance of the date of termination, copying the EUD, the Member State NCP, the Beneficiary NCP and the Twinning Coordination Team. The notification shall state the grounds on which the decision to terminate the Twinning Grant Contract has been taken.

Irrespective of the reasons for termination and of the party taking the initiative to terminate the Twinning Grant Contract, no cost incurred after the date of termination can be eligible for financing by the budget of the Twinning project, except for costs actually incurred or irrevocably committed (including staff contract obligations) up to and including the date of termination. In the absence of achievement of the mandatory results/outputs the Commission might decide to ask recovery of all funds allocated to the project.

5.11 Sustainability and Twinning review missions

5.11.1 Sustainability

In the course of project implementation, the Member State ensures the transfer of the public sector expertise necessary to achieve the mandatory results/outputs in the Beneficiary administration. The mandatory results/outputs must be fully in line with and contribute to the general public administration reform efforts in the Beneficiary country.

Once the project is fully implemented and the mandatory results/outputs achieved, the achievements should be preserved and developed further by the Beneficiary administration. It is explicitly a part of the commitment of the Beneficiary to ensure the long term impact of the Twinning project.

This means in concrete terms that the Beneficiary must pay adequate attention to further improving the public administration in particular public service and human resources management, policy development and coordination structures, accountability structures (organisation of administration), and service delivery structures as well as public financial management (in short defined as the horizontal Public Administrative Reform agenda) so that

Twinning results are not undermined by systematic failures in the Beneficiary administration. In addition to this requirement regarding the overall situation of the Beneficiary administration and the political commitment to public administration reform, the Member State PL(s) and the Beneficiary country PL should provide the necessary basis for the sustainability of their joint Twinning achievements at the concrete level of project implementation.

To ensure sustainability:

- The Twinning partners should ensure that any legislation (especially alignment of legislation with the *Union acquis*), organisational structures, procedures and job profiles developed in the framework of the Twinning project are developed in an inclusive and evidence-based process. Policy and legislative proposals should be supported by at least basic impact assessments (regulatory, fiscal) and they should be consulted with both internal and external actors (inter-ministerial and public consultations), as required by the legislation in the Beneficiary country. Sufficient time should be allocated to this preparatory work during the project, and fast-track adoption procedures of legislation should be avoided since they put at risk implementation and enforcement of future legislation.
- The Twinning partners should ensure that training material is of a sufficient quality; it should be professionally developed and easily accessible for later use.
- During the Twinning project, officials of the Beneficiary administration benefiting from training by Member State experts should be put in charge of subsequent training of their colleagues (train the trainers-approach) and they should in general be actively involved in follow-up through, simulation exercises, evaluation forms to be filled in, etc. Where relevant, the training programmes could be included in the training curriculum of the national training institution.
- To ensure effective dissemination of results, Twinning partners should organise a well-structured wrapping-up seminar at the end of the implementation of the project, presenting the concrete results and their practical implications for further follow-up by the Beneficiary administration and its officials.
- The Beneficiary administration should find appropriate ways and means (including inter alia incentives, written agreements with staff benefiting from training, preparation of manuals, creation of networks) to ensure that staff is sustained in their current position in their administration and so avoiding a loss of know-how acquired in the Beneficiary administration during the Twinning project.
- In the final report, Twinning partners should include concrete recommendations and strategies for safeguarding the achievement of the mandatory results/outputs in the Beneficiary administration.

Beyond the Twinning project itself, the partners having implemented the project and more especially the Beneficiary administration may look out for appropriate follow-up institution building assistance to consolidate and expand the Twinning results (for instance through TAIEX, OECD/SIGMA, or further bilateral projects with the Member State involved in the Twinning project or other Member States).

5.11.2 Twinning review missions

Each Twinning project shall be followed, six up to twelve months after its conclusion, by a Twinning review mission (TRM). This mission aims at reporting on the preservation and

sustainability of the achieved mandatory results/outputs. The overall objective of a TRM is to assess if the achievements of the Twinning project are still present and if they produced a long lasting and sustainable impact. A TRM should also identify lessons learned and recommend improvements for the management of Twinning projects in the country and/or sector.

A TRM shall focus on the developments after the conclusion of the Twinning project. A TRM shall analyse the situation in the area/sector in which the Twinning project operated, comparing it to the situation at the end of the project's implementation which is considered a baseline for the future developments. The scope of the analysis shall be determined by the mandatory results/outputs of the Twinning project and the overall sector development.

As a rule, a TRM is performed under the leadership of a Twinning Review Expert, i.e. a public administration or mandated body sector expert from a different Member State than the lead or junior Member States of the project concerned.

The Twinning Review Expert(s) should preferably be a former RTA, Project Leader or former Component Leader /Short Term Expert from a similar Twinning project. In case no experts with Twinning experience from a similar project can be identified or are available, then a TAIEX expert with knowledge in the sector related to the project will be selected.

For all or parts of the TRM the Twinning Review Expert can be assisted and accompanied by a team of persons who were involved in the project concerned:

- the RTA, who should always be associated to the TRM;
- the Beneficiary RTA counterpart;
- the Member State PL (when appropriate and if available);
- the Beneficiary country PL (or the official who might have replaced him/her in the same position);
- the task manager of the EUD and/or of the CFCU/PAO who followed the project or the sector involved (or the person who might have replaced him/her in the same position).

In the situation that the former RTA and/or the Beneficiary country RTA counterpart is/are not available, these will be replaced on a case by case basis by the IBU in close consultation with the Member State lead PL and the Beneficiary country having implemented the project being reviewed.

The Twinning Review Expert is responsible for preparing the Reporting Form. The Reporting Form, which the Twinning Review Expert timely distributes to all members of the TRM Team, re-calls the project's mandatory results/outputs and (if applicable other deliverables) and the recommendations as in the final report. The Twinning Review Expert drafts the review report.

A set of guidelines and the template of the Reporting Form are available on the Twinning web-page: https://ec.europa.eu/neighbourhood-enlargement/tenders/twinning_en

TRMs are organised as TAIEX¹⁵ events with the cost covered by the TAIEX budget. Should a RTA currently implementing a Twinning project be made available by this project, only the travel and daily subsistence costs will be covered by TAIEX. The request to launch a TRM is initiated by the relevant EUD and/or other entities involved with evaluating results of EU assistance. The final reports produced by TRM will be included in a database of assessments and accessible to all those involved in the implementation of the project.

5.12 Data protection and privacy statement

The EU is in charge of the overall coordination and promotion of Twinning. In this capacity the Commission is informed about the professional contact details (identity, professional position held, professional contact details, curriculum vitae, etc.) of Twinning stakeholders, namely:

- RTA, short-term experts proposed and appointed by the participating Member State administrations for the transfer of public sector expertise, PL(s) and the officials signing the Twinning Grant Contract;
- Beneficiary country and Beneficiary staff being involved in the implementation of the projects;
- NCPs for Twinning respectively appointed by each Member State administration and by each Beneficiary administration.

The data is also collected and published on the Twinning website or on other publicly available published material etc. for the promotion and development of Twinning for instance targeting other potentially interested entities

This data is stored and processed in accordance with Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC.

Further to the requirements of this regulation a specific *Privacy statement* is publicly available for consultation here: https://ec.europa.eu/neighbourhood-enlargement/sites/near/files/twinning_privacy_statement_online.pdf.

¹⁵ TAIEX (Technical Assistance Information Exchange) is a facility for short-term technical assistance on approximation/implementation and enforcement, including the necessary administrative infrastructures, of the *Union acquis*. All IPA and ENI countries currently benefit from TAIEX assistance. For more information, see <http://ec.europa.eu/taieux/>.

Section 6: The Twinning project budget

6.1 The Twinning project budget

6.1.1 General remarks

The total budget allocated to the execution of the Twinning project must remain within the limits of the amount referred to in the project Twinning Fiche. No increase of this amount is allowed.

The budget included in the contract will be updated with the establishment of the first work plan in which each activity, individual items of expenditures shall be listed and quantified taking into account the unit costs and flat rates. Any subsequent work plans shall be accompanied by an updated budget.

While the work plan should define all activities foreseen in the framework of the Twinning project, irrespective of whether they are carried out under the responsibility of the Beneficiary or of the MS, the breakdown of costs shall be provided only for activities financed by the Twinning grant.

The list of budget elements defined in Annex A3 is not to be considered exhaustive. As an example there might be a need to add costs for security related issues.

6.1.2 Structure of the budget

The Twinning budget shall have one budget heading identifying the compensation of costs related to the RTA and his/her assistant(s), one budget heading for the horizontal costs, one budget heading for the mandatory results/outputs broken further down in components linked to each mandatory result/output and the detailed activities under these, one budget-line for the contingency reserve, and one budget-line for the flat rate for in-direct costs.

The global amount allocated for each budget heading and budget line is included in the contract as Annex A3 to the Twinning Grant Contract.

When applying the 25% rule for changes via addendum only the budget headings, but not the budget lines (fixed percentages for indirect costs and contingency reserve), are concerned.

The relevant unit costs and flat rates set for Twinning projects are reflected under each budget heading and its sub-headings.

Participation in actions linked to the development of the initial work plan by the Member State PL(s), Component Leaders and other support staff are covered under the budget heading for horizontal cost.

Participation to the Project Steering Committee meetings and participation of the Member State PL(s) in other events under the communication and visibility plan are covered by the budget heading for horizontal costs. For such activities the Member State PL(s) and/or other support staff are considered short term experts.

Travel and daily subsistence allowances linked to the participation of the Beneficiary PL and/or RTA counterpart in Commission headquarters trainings are also covered by this budget heading, based on real costs.

The amount allocated under the budget heading for mandatory results/outputs is defined as a global amount, as per Annex A3 of the Twinning Grant Contract.

The allocation for the budget contingency reserve is fixed as 2.5% of the direct costs at the time of the contracting. Should the contingency reserve be used for the implementation of the project, the funds used are re-allocated to the relevant budget heading.

The flat rate for indirect costs is fixed at 6% of the direct costs as per Annex B.

In the budget accompanying the initial and subsequent work plans, the individual activities represent separate items under the relevant budget heading, broken-down according to the specific costs for the activity. An activity can include a number of sub-activities.

Costs budgeted in simplified forms (unit costs or flat rates as per Annex B) shall be identified in Annex A3 of the Twinning Grant Contract, with the indication of the applicable values. Those values shall appear, as appropriate, in the break-down of costs for each activity of the work plan.

All amounts established as unit costs or flat rates remain unchanged for the whole duration of the implementation of the project.

6.2 Eligible costs

6.2.1 General remarks

Only costs related to activities organised in the Beneficiary country or study visits or internship in a Member State are eligible for reimbursement/compensation from the Twinning project budget. They must be incurred during the implementation period of the project, with the exception of costs related to the inbound flight of the RTA, the participation of the RTA, Beneficiary PL and/or RTA counterpart to the Commission Headquarters training (if attended before the start of implementation of the project, see section 4.1.6.6) and the costs related to the preparation of the expenditure verification report (see section 5.5.4).

The grant awarded to a Member State for the implementation (alone or in consortium with other Member States) of a Twinning project is meant to compensate costs borne by that Member State (or consortium of Member States) in order to achieve the mandatory results/outputs through the deployment of expertise and through the horizontal activities. As for all grants awarded by the European Union, the no-profit principles apply also to Twinning grants.

The value of private sector input is limited to an overall ceiling of EUR 5 000 per component under the budget heading mandatory results/outputs. The value of supplies/goods up to EUR 5 000 is eligible under the budget heading horizontal costs. Costs for RTA assistant(s) are eligible under the budget heading RTA and related costs. Communication and visibility plan related costs are eligible under budget heading horizontal costs. Translation/interpretation costs related to activities are eligible under the budget heading for mandatory results/outputs, are not subject to these ceilings.

Visits to the Beneficiary administration by Member State(s)'s officials, assimilated agents and/or support staff (other than the PL) not motivated by a direct contribution to the implementation of project activities, are not eligible and hence not covered by the project's budget.

No direct, indirect or running costs borne by the Beneficiary in the framework of the implementation of a Twinning project can be financed by the project's budget. Moreover, the Beneficiary shall ensure with own resources that adequate facilities for professional use are available for the Member State experts and in particular for the RTA and his/her assistant(s).

Duties, taxes and charges including VAT are not eligible under the Twinning Grant Contract, unless the Member State can demonstrate that it cannot be exempted or reimbursed, and under the condition that the EU programme funding the Twinning project allows for the reimbursement of such taxes (as per Article 14.2 of the General Conditions in Annex A2 of the Twinning Grant Contract).

Member States are advised to carefully enquire and cooperate with the EUD before engaging in any project-related purchase in the Beneficiary country that may involve the payment of VAT or of any other duties, taxes and charges, since certain countries have mechanisms in place where the local Ministry of Finance handles reimbursement of VAT etc. for EU financed projects.

6.2.2 Daily subsistence allowance

A Member State is compensated for the officials or assimilated agents, performing duties in a Beneficiary country in the framework of a Twinning project, with a daily subsistence allowance, paid per overnight stay in the Beneficiary country as per Annex B and Annex A7. This rule also applies to Beneficiary member of staff travelling to a Member State in the framework of a study visit as per Annex B and Annex A7.

Specific rules concerning the daily subsistence allowance entitlement for the RTA are described in section 6.2.5.2.

6.2.3 Flat daily allowance

The Member State receives a flat daily allowance as per Annex B and Annex A7 compensating for the absence from duty of the officials or assimilated agents who act as short term experts. The flat daily allowance is paid per day worked in the Beneficiary Country.

6.2.4 Travel

Travel costs of Member State officials or assimilated agents from the place of employment in the Member State to the place of assignment in the Beneficiary country are reimbursed to the Member State in the form of a unit cost per return trip as per Annex B and Annex A7. When the unit cost is established based on the methodology, the Member State is free to define and will not have to document how they exercised the procurement of the travel.

Since a unit cost is only replacing real costs, an activity/event triggering the unit cost must have taken place to trigger the compensation.

In the case of travel from an origin for which no unit cost has been established, the Twinning project reimburses the actual incurred cost of an economy class air ticket (including basic luggage allowance), based on documentary evidence (invoices), and based on the cheapest of three offers provided by a travel agency or on the quote provided by the entity of the MS administration selected by competitive procedure in charge of travel arrangements.

Transport to and from the airport of the city where the expertise is to be delivered is considered as local transportation and shall be covered by the daily subsistence allowance.

For travel within the Beneficiary country of Member State officials or assimilated agents including the RTA in the framework of the implementation of the project, such travel can be reimbursed on the basis of real costs based on invoices/ticket, receipt if involving more than 25 km's from the RTA place of assignment.

Travel of Beneficiary officials or agents within and between Member States for activities therein organised in the framework of the project can be reimbursed at actual costs incurred, based on invoices/tickets.

Visa costs are considered eligible part of travel costs and will be reimbursed based on actual costs incurred.

Specific provisions concerning travel of RTA are described in section 6.2.5.3 and 6.2.5.4.

6.2.5 The Resident Twinning Adviser (RTA)

6.2.5.1 Salary and non-wage labour costs

The compensation for salary and non-wage labour costs, and the method for calculation of the RTA, is defined in Annex B and Annex A7.

If the proposed RTA is a reactivated retired official or assimilated agent (see section 4.1.5), the salary to be reimbursed by the project shall be based on the analytical accounting statement of the last closed accounting year when the expert was still on duty. If, however, the applicable national legislation provides for a deduction of the pension amount from a public sector salary, the project shall only reimburse the actual salary and non-wage expenditure of the institution reactivating the expert.

6.2.5.2 Subsistence allowance

The daily subsistence allowance for the RTA is defined in Annex B and Annex A7.

6.2.5.3 Travel at the beginning and at the end of the assignment

The Twinning project reimburses the Member State the cost of inbound and outbound travel of the RTA at the beginning and at the end of the assignment. The inbound and outbound travel is reimbursed based on the unit cost established as per Annex B and Annex A7.

The cost of a return trip to participate in the RTA training (see 4.1.6.6) is reimbursed based on the real costs and on the cheapest of three offers provided by a travel agency or on the quote provided by the entity of the MS administration selected by competitive procedure in charge of travel arrangements..

6.2.5.4 RTA moving to the Beneficiary country without family members

Before the signature of the Twinning Grant Contract, the RTA shall notify to the Contracting Authority whether he/she will move to the place of assignment alone or accompanied by family members as per Annex B and Annex A7.

If the RTA moves to the Beneficiary country without household effects or family, or both, travel costs can be compensated as a monthly travel allowance to cover return fares with one registered luggage. The amount of this monthly allowance shall be established based on the economically most favourable quote among those provided by three travel agencies or on the quote provided by the entity of the MS administration selected by competitive procedure in charge of travel arrangements before the signature of the Twinning contract. The quotes shall

be endorsed by the authority signing the Twinning contract. This will be done by signature of the contract.

6.2.5.5 RTA moving to the Beneficiary country with family members

If the RTA moves to the Beneficiary country with household effects or family, or both, travel costs can be compensated as a yearly travel allowance to cover return fares with one registered luggage for the RTA and each accompanying member of his or her family. The amount of this yearly allowance shall be established with the same method used for the monthly allowance described above.

The amount is paid for the first time in the 7th month of the assignment and at yearly intervals afterwards. For the last year only a ratio of months of assignment divided by twelve will be paid.

For the purpose of determining eligible costs for compensation of schooling and travel allowances a 'dependent child' as defined under the legislation of the given Member State is the RTA's or the RTA's spouse's legitimate, natural, adopted or foster child, established by legal decision and who actually moves with him/her to the country of assignment. This definition also applies to a child for whom an application for adoption has been lodged and the adoption procedure started.

Should the spouse and/or accompanying dependants move with the RTA, but later give up the permanent residence the rights for compensation of schooling fees ceases and no monthly travel allowance will be granted to the RTA. The RTA should hence take the decision related to residence of the family once and for all and before notifying the Contracting Authority.

6.2.5.6 Removal of RTA household effects

Costs related to the removal of part or all of the RTA furniture and personal effects (including car) between the place of regular employment and the place of assignment, at the beginning and at the end of the assignment can be reimbursed by the Twinning project on the basis of an invoice. The reimbursement will be based on the real costs considering the cheapest of three offers provided by removal companies.

In case of replacement of the RTA in the course of the implementation of a Twinning project for reasons other than force majeure (as defined in General Conditions art 11.8) removal costs of the incoming RTA are not reimbursed if the outgoing RTA benefited of such reimbursement.

6.2.5.7 Commission Headquarters training

The Twinning Coordination Team organises training for RTAs at Commission Headquarters in Brussels (see section 4.1.6.6). The training provides a detailed presentation of Twinning rules and procedures and practical information on the implementation of a project. Invitations to attend the training are issued by the Twinning Coordination Team.

Costs related to the participation to the training (travel and per diem for Belgium) are eligible costs and the reimbursement/compensation can be included in the budget together with the other budgeted costs for the RTA in the related budget heading.

The Beneficiary PL or the RTA counterpart can attend the training together with the RTA of the same project. Costs (travel and per diem for Belgium) can be financed by the budget of the project (as for the RTA). Attendance of the Beneficiary PL cannot be deputised to a third person, except to the RTA counterpart. The training being in principle given in English and

French (simultaneous interpretation provided), persons who do not master either of these languages should refrain from attending.

Participation of the Beneficiary PL or of the RTA counterpart must be agreed with the Member State PL, who will be responsible for the logistical arrangements of such participation and will include the corresponding costs in the budget according to the same provisions applicable to the RTA.

Member State PLs may also attend the training if interested, but the corresponding costs are not eligible for reimbursement by the Twinning budget.

6.2.5.8. Schooling fees

If the RTA moves to the place of assignment accompanied by depended children, costs for schooling can be reimbursed by the project budget provided that the tuition is defined as per the rules for full-time schooling in the Beneficiary country or in case no such rules exists as a minimum of 16 hours of teaching per week for a minimum period of three consecutive months. The reimbursement will be based on real costs as evidenced by a paid invoice.

Enrolment fees, exam fees, transport to and from school provided by the school and itemised in the school fees, and cost of books and other material required for participation in compulsory classes is reimbursed whilst costs of private transport to and from school, school meals, uniforms, after-school or other extra-curricular classes and activities and non-compulsory school trip are not eligible and will not be reimbursed by the project.

School fees are reimbursed up to a ceiling of EUR 18 600 per child and per school year. Reimbursement shall be based on itemised bills, accompanied by a document, duly certified by the educational establishment in question, providing the name and surname of each child, the sum incurred per child and the currency, the date of the payment to the educational establishment, the school year and the period covered (month, term, semester).

6.2.5.9 Other provisions for costs related to the RTA

If the RTA contributes to one of the project activities outside his/her place of assignment, besides travel costs (see section 6.2.4) also accommodation costs can be reimbursed on the basis of documentary evidence (invoices). No additional daily allowance shall be charged.

If a RTA exceptionally acts as short-term expert in another Twinning project or a TAIEX activity (see section 4.1.6.5), the basic compensation of unit costs, labour costs, the allowances and reimbursement of costs continue to be funded by the project for which he/she acts as the RTA. The Twinning project or TAIEX activity hosting the short-term mission provides for travel and daily subsistence allowance as per Annex B and Annex A7;

Costs related to the provision of working facilities (offices, furniture, computer, telephone, Internet connexion, etc.) for the RTA are borne by the host administration in the Beneficiary country (see section 4.1.6).

6.2.6 Activities in the Beneficiary country

The main costs of activities implemented in the Beneficiary country are those covering transport, subsistence allowance and daily allowance of Member State experts (see above).

The Beneficiary administration shall make available, free of charge, appropriate venues for all activities performed in the Beneficiary country. In justified cases, where adequate venues are not available or the type of activity requires a specific environment (laboratories, training

centres, etc.), venue renting costs are eligible for funding by the Twinning budget. Such costs should be defined under the appropriate Budget heading and sub-headings.

No cost related to the participation of Beneficiary staff in activities (or their follow-up) organised in the Beneficiary country can be covered by the Twinning project. It is an obligation of the Beneficiary administration to ensure that its officials can profitably attend those activities.

6.2.7 Activities in a Member State

Although the bulk of activities of a Twinning project shall take place in the Beneficiary country, if necessary some of them can exceptionally take place in a Member State.

Activities organised in a Member State are mainly study visits. Traineeships and internships can also be foreseen, if specifically justified. The usefulness of organising activities in a Member State rather than in the Beneficiary country shall always be considered in the light of efficiency, effectiveness and sound financial management and duly argued as necessary for achieving the mandatory results/outputs. The same criteria apply to the definition of the number and profile of Beneficiary officials involved in such activities.

Subsistence allowance (per diem) and travel costs for Beneficiary officials or agents attending activities organised in a Member State can be covered by the Twinning project as per Annex B and Annex A7.

A Member State may also propose a limited number of internships in its own administration for selected Beneficiary officials if these are considered to contribute to the further reinforcement of the structural links between the administrations involved in the Twinning project. Internships differ from study visits not only in number of participants and duration, but also in methodology (following the Member State peers in their day-to-day tasks).

For traineeships or internships lasting more than 28 days, the subsistence allowance is reduced by 50% as of the 28th day as per Annex B and Annex A7.

No cost related to the participation of Member State officials or assimilated agents in activities organised in a Member State can be separately reimbursed by the Twinning project. These costs are covered by the compensation for Twinning Project Support Costs (see section 6.2.14).

6.2.8 Translation and interpretation

If the translation and interpretation services necessary for the implementation of activities cannot be provided by the Beneficiary administration with own resources, their cost can be covered by the project's budget as private sector input and foreseen under the relevant budget heading and sub-heading. Such interpretation and translation costs shall be budgeted based on an invoice evidencing the real costs and based on a procurement procedure including the receipt of three offers.

If the volume of translation and/or interpretation requested through a Twinning project is expected to be considerable, it may be envisaged to recruit a full-time or part-time language assistant. The provisions for the recruitment of the RTA assistant (see section 6.2.13) also apply for the recruitment of the language assistant.

6.2.9 Private Sector Inputs

Private Sector Sub-Contractors

Where a Member State Partner is unable to carry out an activity necessary to the implementation of the Twinning project and provides adequate certification to that effect, this activity may be subcontracted. This could be the case for example of software design or development, for which private sector specialist input would be essential for the achievements of the Twinning project.

Member State partners **are not allowed to subcontract key activities** of the Twinning project.

All services to be subcontracted must be included in the budget of the Twinning Grant Contract indicating clearly by which authority the item will be contracted and paid. Private sector experts included in the Twinning Grant Contract as described above must be budgeted based on their fees (invoices) and are not eligible for Twinning Project Support Cost.

Provisions detailed in the "Introductory Remarks" of Annex A4 apply. The selection of private sector sub-contractors must comply with the rules and procedures described in Annex A4. Private sector input is subject to a ceiling of EUR 5 000 for each component under the budget heading for mandatory results/outputs. All such costs will be reimbursed based on actual costs incurred. All invoices and supporting documents related to private sub-contractors input must be kept for expenditure verification and audit purposes.

Other private sector inputs

Whilst a large part of the input for implementation of the communication and visibility plan and/or extra services for interpretation/translation and report preparations and presentations will be of the this type of input, costs for this are not subject to the ceilings set for private sector input. Contracts related to RTA assistant(s) as per Annex B 1.1 (b) are as per 2.2 in Annex B defined via a unit cost in the contract.

All other costs related to private sector input will be reimbursed based on actual costs incurred.

6.2.10 Equipment and office supplies

Twinning projects do not include the purchase of equipment. The Beneficiary is solely and entirely responsible for providing all necessary office equipment to ensure effective working conditions for the project and, in particular, for the RTA and the RTA assistant(s).

In exceptional and duly justified cases, small items of essential supplies (e.g. small laboratory testing consumables or facilities, etc.) can be eligible for reimbursement, within the global ceiling of EUR 5 000 foreseen for the purchase of goods (see section 6.2.1). Goods purchased with project funds become the property of the Beneficiary at the end of the project provided a handover certificate is signed by both PLs and the item/s is/are registered in the asset register of the Beneficiary. The selection of providers shall follow the same approach foreseen for Private Sector Inputs (see section 6.2.9). Rules of nationality and of origin applicable to the European Union programme funding the Twinning project apply.

6.2.11 Contingency reserve

Unforeseen needs corresponding to maximum 2.5% of the direct eligible costs can be foreseen. Although many eligible costs of a Twinning project are budgeted as unit costs and flat rates, costs reimbursed on the basis of documentary evidence (invoices) may increase unexpectedly and require extra resources.

The funds allocated to the contingency reserve cannot be increased beyond 2.5% of the direct eligible costs of the project, nor can this budgetary entry be replenished with possible savings resulting from underspending in the implementation of activities. The contingency reserve can be used to finance the execution of additional or extended activities provided these are justified for achieving and/or sustaining the results.

6.2.12 Expenditure verification report

The expenditure verification report (see section 5.5.4) shall be submitted together with the Twinning project final report. It can be provided by a national institution for independent external auditing, for instance the Court of Auditors, or by an audit firm contracted to perform this task. The cost invoiced by the auditing institution to the Member State is eligible for reimbursement by the budget of the Twinning project.

Once simplified cost amounts (as specified in the Budget) have been assessed and approved by the Contracting Authority such costs will not be subject to an ex-post verification of actual underlying cost data. Hence, Auditors will not be required to check supporting documents to verify the actual costs incurred but they will verify the correct application of the method and formula for the calculation of the cost based on related inputs and relevant quantitative and qualitative information.

Beneficiaries shall keep adequate records and documentation to prove that the costs are declared according to the agreed method and formula and that the qualitative and quantitative conditions have been respected.

If a verification/audit reveals that the calculation methods used by the Beneficiary(ies) or its affiliated entity(ies) to determine unit costs, lump sums or flat-rates are not in line with relevant conditions or factual information (e.g. the triggering events have not occurred), the Contracting Authority may establish such costs as not eligible and recover the amount used.

6.2.13 RTA assistant(s)

A RTA is in most cases supported by one, and exceptionally more (justified by specific needs – see section 4.1.6.10), full time administrative or language assistant(s), or by an assistant who performs both the role of administrative and language assistant. The monthly payment(s) for such assistants shall be budgeted as monthly unit costs, as per Annex B and Annex A7, based on the value of the Contract(s) signed, divided by the months of Twinning Grant Contract duration. The Contracts are awarded following a procurement procedure and established on a case-by-case basis.

The selection and award procedures shall follow the provisions of Annex A4 of the Twinning Grant Contract. Minimum three candidates must be assessed/interviewed.

As for any input by the Beneficiary, costs related to the assistant(s) made available to the RTA at the beginning of implementation of the project (see section 4.2.6) cannot be covered by the Twinning budget. Similarly, if the RTA assistant is seconded by the Beneficiary the corresponding costs are not eligible for funding through the Twinning project.

6.2.14 Compensations for Twinning Project Support Costs

The Member State administration is compensated for the time, where it cannot expect that its staff perform the work for which it pays them. A flat rate for such costs identified in Annex B and Annex A7 compensates the Member State for other eligible costs incurred by engaging in

a Twinning project based on the days of work of officials or assimilated agents in the Beneficiary country. The flat rate is defined as Twinning Project Support Costs.

6.2.15 Flat rate for other indirect costs

Other indirect costs as identified in Annex B and Annex A7 shall be compensated via a fixed percentage limited to 6% of total eligible direct costs for the action.

6.2.16 Handling of Twinning Project Support Costs and the flat rate for indirect costs

When a Twinning project is implemented by a consortium, the lead Member State shall transfer to the junior Member State(s) a share of the compensations for Twinning project support costs and for indirect costs proportionate to its/their participation in the work performed in the Beneficiary country. The lead Member State may retain a reasonable part of the compensations to cover the additional work and costs incurred due to its leadership. To avoid possible misunderstanding between consortium partners, the consortium agreement (see section 5.4.2) should lay down clear and precise modalities for the sharing of these compensations. The members of the consortium elaborate this agreement independently without any advice or interference from the Contracting Authority, the Beneficiary administration or Commission services.

Section 7: Financial management and control

7.1 Specific remarks related to the Twinning tool

All aspects regulating the financial flows between the contracting parties are defined in the contractual documents particularly the General Conditions and Special Conditions.

Whilst as a general rule, the paying agent for Twinning projects is the Contracting Authority other locally based agreements between EU and the Beneficiary might entail that the EUD performs the role of paying agent also in case of indirect management.

Payment procedures shall respect the provisions of the General Conditions Option 2 of Article 15.1 is followed in the case of standard Twinning and Option 1 of Article 15.1 in the case of Twinning Light. Specific procedures for payments in the case of Twinning Light are further specified in section 8.5.

Payments are always made to the Member State entity signing the Twinning Grant Contract, unless otherwise regulated in the Twinning Grant Contract. The RTA is responsible for the day-to-day financial management of his/her personal allowances and records of expenditure. The Member State PL should integrate the RTA report into a project financial statement presented quarterly to the Project Steering Committee. The Member State PL should establish from the beginning the format of the financial report and instruct the RTA accordingly, so that reports are delivered in a form compatible with the project financial statement.

With the exception of the first pre-financing which is triggered by the notification of the signature of the Twinning Grant Contract all payments are subject to the submission of a request for payments. The form is attached as Annex A5 of the Twinning Grant Contract and must bear the original signature of the Member State PL. Payments shall be made within the maximum days for payments set in the Twinning Grant Contract according to Article 15.4 of the General Conditions if nothing else is specified in the Special Conditions.

As per the General Conditions to contract Article 17.3 reflecting Article 192 (1) in the Financial Regulation, a Twinning grant cannot generate profit. For the unit costs or flat rates used under Twinning these have been established based on an application of the non-profit principle when determining the methodology. For other costs these are based on the actually incurred costs.

7.2 Documentation in support of requests for payment

The Member State is obliged to keep full accurate and systematic record and accounts of the activities implemented under the Twinning Grant Contract. They shall be in such form and detail that it is possible to establish accurately the number of days worked in the Beneficiary country, as well as all actual expenditure budgeted and associated with the implementation of the Twinning Grant Contract.

Such records must be kept by the Beneficiary and the Member State for a five-year period after the last payment made under the Twinning Grant Contract. These documents comprise documentation concerning any income and expenditure, as well as any inventory necessary for the checking of supporting documents, in particular mission certificates, (to be compiled

according to the model provided in Annex C10 of this Twinning Manual, invoices, receipts and any other evidence of expenses based on real costs. Regarding unit costs evidence of the event/activity triggering such payments should also be kept for inspection. Failure to maintain such records constitutes a breach of obligations and can result in the termination of EU funding or in a request for refund of part or all funds to the Commission.

Regarding unit costs or flat-rates, as included in Annex A3 of the Twinning Grant Contract, the actual costs on which basis the unit costs and/or flat rates have been established are not verified (see also 6.2.12).

Without prejudice to the rights and obligations of the European Court of Auditors (ECA)¹⁶, the European Anti-Fraud Office (OLAF)¹⁷, the other Commission services, representatives of the CFCU/PAO or other authorised institutions of the Beneficiary shall be permitted to inspect or audit, at any reasonable time, the records and accounts relating to the implementation of the Twinning Grant Contract and to make copies thereof both during and after its implementation.

In case of technical and financial checks, by examining the documents or conducting on-the-spot checks, the staff of the Commission, OLAF and the ECA or outside persons authorised by the Commission shall always have the appropriate right of access to information, either on paper or in electronic format. This obligation is meant to ensure accessibility during the stipulated period (five years), regardless of the format of the document.

Referring to Art 15.1 Option 2 of the General Conditions the initial pre-financing payment will be calculated as follows:

Total budget (excluding contingency reserve and private sector services if contracted by the Contracting Authority) divided by the number of months of implementation and then multiplied by twelve.

7.3 Audit

During the implementation of a Twinning project, both the project itself and its management can be subject to ad hoc audits, called by Commission services, OLAF or the ECA.

Ad hoc audits called by the Commission aim to provide an independent view on the sound and efficient management of projects and/or may examine specific issues.

The Beneficiary and the Member State shall allow the Commission, OLAF and the ECA to verify, by examining documents or by means of on-the-spot checks, the implementation of the project and to conduct a full audit, if necessary, on the basis of supporting documents for the accounts, accounting documents and any other document relevant to the financing of the action. These inspections may take place up to five years after the payment of the balance; their procedures shall respect the provisions of Article 16 of the General Conditions (Annex A2 of the Twinning Grant Contract).

¹⁶ The European Court of Auditors (ECA) is independent from the Commission. It is responsible for checking expenditure by the European Union regarding compliance with relevant legal provisions and principles, the soundness of financial management and the achievement of objectives.

¹⁷ The European Anti-Fraud Office (OLAF) is a Commission service, which has the objective of fighting fraud, corruption and any other irregular activity, including misconduct within the European Institutions. OLAF achieves its mission by conducting internal and external investigations in full independence.

Section 8: Specific procedures for Twinning Light

8.1 Definition of Twinning Light

Twining Light is a format for the delivery of assistance that, although on a smaller scale, follows the same fundamental principle of standard Twinning. Twinning Light focuses on partnership cooperation between public administrations of Member States and Beneficiaries for the achievement of specific results jointly defined with the Commission. All provisions regulating the implementation of standard Twinning projects, described in sections 1 to 7 of this Twinning Manual apply also to Twinning Light, *mutatis mutandis*. This section 8 provides guidance on procedures related to Twinning Light which differ from those applicable to standard Twinning.

Twining Light can be used to tackle any institutional issue with a more limited scope than in the case of standard Twinning. The likeliest scenario is implementation of a specific measure, rather than supporting reform of the general or legal framework.

The maximum amount of a grant financing a Twinning Light project is EUR 250 000 and the maximum duration of the implementation period is limited to eight months (in exceptional cases extended to ten months). As for standard Twinning, the implementation period is supplemented by a three months period for reporting (see Article 2 of the General Conditions of the Twinning Grant Contract).

Apart from the limitations to budget and duration, there are four other main elements that differentiate Twinning Light from standard Twinning:

- there is no Resident Twinning Adviser (RTA);
- Member State must submit their proposals individually (no consortia are allowed);
- the detailed work plan and how this translates into budget covering the entire implementation period (of maximum eight months) must be included in the proposals submitted by MS;
- CVs for short-term experts are included into the proposal
- no form of sub-contracting to the private sector is allowed, with the only exception of the hiring of translation and interpretation services, where necessary.

8.2 The Twinning Light project Fiche

On the basis of the Twinning Light project Fiche the Member State must be able to draft a detailed work plan for the immediate implementation of the whole Twinning Light project. It is therefore necessary that the Twinning Light project Fiche, besides all the data and information mentioned under section 2.1.1, provide also concrete indications on how the work plan should be established, on the suggested schedule of activities, on the profile of short-term experts and on indicators and targets that should be used to ensure the timely achievement of the mandatory results/outputs.

Before circulation to the Member State NCPs, the Twinning Light project Fiche shall undergo the Twinning Inter Service group procedure (see section 2.1.2). The Twinning Light project Fiche shall be attached as a working document to Annex A1 of the Twinning Light Grant Contract.

8.3 Member State proposals and selection of the Member State

8.3.1 Member State proposals

Member States have eight weeks to prepare their proposals for Twinning Light projects. As for standard Twinning, the Contracting Authority may consider in justified cases setting either a longer deadline, in particular to take holiday periods into account, or a shorter one, in particular if the foreseen budget and/or duration of the project is/are less than the maximum authorised.

Differently from a proposal for a standard Twinning, a proposal for a Twinning Light project is expected to contain a fully elaborated work plan with the detail of all activities, including specific objective, content, duration, sequence, indicators, a communication and visibility plan, etc. The PL responsible for the coordination of the Member State input and the short-term experts to be involved shall be identified and their CV attached. The PL can be one of the short-term experts. The Member State proposal shall also provide a budget breakdown per budget heading and sub-headings based on the flat rates, unit costs as well as on reimbursable expenditures.

The work plan included in the proposal of the selected Member State shall be attached as a working document to Annex A1 of the Twinning Light Grant Contract, together with the project Fiche. The budget breakdown shall be attached as a working document to Annex A3 of the Twinning Light Grant Contract. The values corresponding to the flat rates, unit costs and lump sums applicable for the project as per Annex B and Annex A7 are all identified in Annex A3.

Although Member State must submit individual proposals and consortia are not allowed, experts from other Member State can be included in the work plan. In this case, they would contribute to the project under the authority and responsibility of the Member State PL.

8.3.2 Selection procedure

The selection of the Member State is conducted exclusively on the basis of the written proposals. Following the receipt and administrative check of the proposals (see section 2.4.2.1) and their preliminary evaluation (see section 2.4.2.2), the Contracting Authority convenes and chairs a selection meeting to which it invites the Beneficiary PL, any official of the Beneficiary administration who can contribute to a comprehensive technical evaluation and the EUD (when the EUD is not the Contracting Authority and if appropriate). The Beneficiary NCP can also be invited. The selection meeting shall take place at the latest two weeks after the deadline for submission of proposals.

Immediately upon receipt of the written proposals, beneficiary administration representatives participating in the selection procedure are informed that printed copies are available for review. Proposals cannot be consulted outside the premises of the Contracting Authority.

Guided by the ownership principle, as for standard Twinning, the Beneficiary administration has a crucial say in the evaluation of the written proposals and the decision shall be taken by

consensus by the selection committee. The EUD can at any stage stop the procedure – as per section 1.1.

The Contracting Authority shall notify the results of the selection meeting to the Member State having submitted proposals at the latest two weeks after the conclusion of the selection meeting. The notification to the selected Member State (see section 2.4.3) shall indicate also the proposed start date of implementation, coinciding in principle with the start of the first activity. No activities can take place before the contract is signed.

8.4 Contract and implementation

A Twinning Light Grant Contract shall consist of the same annexes of the standard Twinning Grant Contract (see section 3). The template for the Twinning Grant Contract attached to this Twinning Manual identifies the specific provisions for Twinning Light. Since no Member State consortia are allowed in Twinning Light, there will be no Annex A8.

The Beneficiary administration must provide the necessary facilities (office space, equipment for Member State experts etc.) free of any charge. This is considered the Beneficiary contribution to the Twinning project.

8.5 Reporting and payments

The Member State PL shall submit as a minimum to the Contracting Authority a start-up report covering the first two months of implementation of the Twinning Light contract (submitted during the third month) and a final report.

Reports must be endorsed and countersigned by the Beneficiary administration, which may make additional comments. Report templates are those applicable for standard Twinning projects. Reports must be submitted as indicated under section 5.5 of this Twinning Manual.

Payments are done based on Option 1 in Article 15.1 in the General Conditions and according to the Twinning Light Grant Contract provisions. The payments shall be made in accordance with the standard procedure for standard Twinning (see section 7.2) once the Twinning Light Grant Contract is completed, upon presentation of the final report and request for final payment by the Member State within no more than one month after the end of the project.

Provisions as per section 7.1 regarding delegation to other bodies of receipt of payments should be considered.

8.6 Changes to the Twinning Light work plan

If necessary, the two PLs can agree to adapt the work plan during the implementation period. In this case, they prepare and sign a side letter (see Annex C13) in which reason and content of the changes are clearly stated. The Member State PL shall ensure that a paper or electronic copy of the signed side letter is delivered to the Contracting Authority and to the EUD (when the EUD is not the Contracting Authority) on the day of signature. The changes are effective from the same day.

ANNEXES A: Annexes to the Twinning Grant Contract

- ANNEX A:** Twinning grant Contract - Special Conditions
- ANNEX A1:** Description of the action (Project Fiche, Member State proposal and for standard Twinning later also the rolling work-plan, STE CVs)
- ANNEX A2:** General Conditions applicable to European Union-financed grant contracts for external actions
- ANNEX A3:** Budget for the Action (for standard Twinning later also the detailed budgets corresponding to the rolling work-plans)
- ANNEX A4:** Procurement by grant Beneficiaries
- ANNEX A5:** Payment request for Twinning Grant Contract including legal and financial identification forms
- ANNEX A6:** Terms of reference for an Expenditure verification of a Twinning Grant Contract
- ANNEX A7:** Financial Annex
- ANNEX A8:** Mandate (if Member States partners have formed a consortium)
- ANNEX A9:** Curricula Vitae and Declaration of Availability of the RTA

ANNEX A: Twinning grant Contract - Special Conditions

(for official use only)

TWINNING GRANT CONTRACT [Twinning Grant Contract identification number]

[The European Union, represented by the European Commission], or [full name and address of the Contracting Authority] in the Beneficiary country¹⁸, ("the Contracting Authority")
of the one part,

and

[Full official name of [Lead]¹⁹ Member State + acronym where relevant] with its office at [full official address]²⁰
[where relevant legal status, official registration name and VAT number]
(hereinafter the "Member State Partner"),

[If a multi MSP Twinning Grant Contract:] (hereinafter the "Lead Member State Partner"²¹)

and

[Full official name of Junior Member State + acronym where relevant] with its office at [full official address],
[where relevant legal status, official registration name and VAT number]

who have conferred powers of attorney for the purposes of the signature of the agreement to the Lead Member State Partner²²

collectively referred to as "Member State Partners" where a provision applies without distinction to the Lead Member State Partner and the Junior Member State Partner(s)

of the other part,

(the "Parties")

have agreed as follows:

¹⁸ Complete as appropriate: Administrative Office, Programme Administration Office, or other.

¹⁹ In case of consortium of MS Partners.

²⁰ Should be the official registration address – postal/physical address is given in Article 5 – contact addresses

²¹ In case of consortium of MS Partners.

²² Model mandate provided in Annex A8.

Special Conditions

Article 1 - Purpose

- 1.1 The purpose of this contract is the award of a Twinning grant, consisting of reimbursement of expenditures, by the Contracting Authority to finance the implementation of the Action entitled: [*title of the Twinning project*] ("the Action") described in Annex A1.
- 1.2 The Member State(s) shall be awarded the Twinning grant on the terms and conditions set out in this Contract, which consists of these special conditions ("Special Conditions") and the annexes, which the Member State(s) hereby declares it has read, understood and accepted.
- 1.3 The Member State(s) accepts the Twinning grant and undertakes to be responsible for carrying out the Action, achieving the results and refund non-eligible expenditures
- 1.4 The Final Recipient of the Action is: [.....]²³

Article 2 – Execution and Implementation period of the Action

- 2.1 The execution period of the contract (legal duration) shall start on the date of notification by the Contracting Authority of the conclusion of the signature procedure by all parties. The execution period of the contract shall end three months after the implementation period of the Action as stipulated in paragraph 2.2.
- 2.2 The implementation period of the Action ismonths and shall begin on, being the date of the arrival of the Resident Twinning Adviser (RTA).

Twinning Light:

The implementation period of the Action shall take.....months and its start shall coincide with the date of implementation of the first activity after contract signature.

Article 3 - Financing the Action

- 3.1 The total cost of the Action eligible for financing by the Contracting Authority is estimated at EUR [.....], as set out in Annex A3.
- 3.2 The Contracting Authority undertakes to finance a maximum amount of EUR [...].The final amount shall be established in accordance with Article 17 of Annex A2 except where Annex A7 applies. The Action is co-financed as per Annex A3 by the Final Recipient of the Action.
- 3.3 Pursuant to Article 14.8 of Annex A2, 6% of the final amount of direct eligible costs of the Action established in accordance with Articles 14 and 17 of Annex A2, may be claimed as indirect costs.

Article 4 – Reporting and payment arrangements

- 4.1 Payment shall be made in accordance with Article 15 of Annex A2 option no. 2, as set out in Article 15.1.

Initial pre-financing payment: EUR [.....]

²³ Name of the Beneficiary and Beneficiary administration benefiting from the Twinning Grant Contract.

Further pre-financing payment(s): EUR [.....]
(subject to the provisions of Annex A2)

Balance of the final amount of the
(subject to the provisions of Annex A2): EUR [.....]

Payments shall be made into the bank account identified in the Financial Identification Form (FIF) in Annex A5, which is held by <name of entity> which will be carrying out financial management services>.

4.2 Financial and narrative reports shall be produced in compliance with Articles 2 and, 15.1 and 15.3 of Annex A2, using the relevant Twinning templates.

The financial section of these reports shall comply with the requirements defined in paragraphs 4, 5 and 6 of Article 15.7 of Annex A2 (requirements for a detailed breakdown of expenditure).

In addition to these reports, the [Lead]²⁴ Member State shall submit interim reports in compliance with Article 2.1 of Annex A2 on a quarterly basis. The specific reporting procedure shall follow the provisions spelled out in Annex A7 to this contract.

Article 5 - Contact addresses

5.1 Any communication relating to this Contract shall be in writing, state the number and title of the Action and be sent to the following addresses:

For the Contracting Authority

[Option 1: where the Contracting Authority is not the European Commission (after conferral of management power with or with ex-post control):]

Payment requests and attached reports, including requests for changes to bank account arrangements shall be sent to:

[address of the Contracting Authority's management department]

A copy of the reports referred to in Article 4.2 shall be sent to the concerned service of the European Commission at the following address:

[address of the EU Delegation or EU Office and Directorate-General Neighbourhood and Enlargement Negotiations in Brussels]

[Option 2: where the Contracting Authority is an EU Delegation or EU Office:]

Payment requests and attached reports, including requests for changes to bank account arrangements shall be sent to:

[address of the finance section of the EU Delegation or EU Office]

Copies of the documents referred to above, and correspondence of any other nature, shall be sent to:

[address of the management section of the EU Delegation or EU Office]

²⁴ In case of consortium of Member State Partners.

[With reference to the two options:]

For the [Lead] Member State Partner

[address of the [Lead] Member State Partner for correspondence]

For the Final Recipient of the Action

[address of the Final Recipient of the Action]

[address of the PAO and/or Beneficiary administration]

5.2 The expenditure verification referred to in Article 15.7 of Annex A2 will be carried out by *[name, address, telephone and fax numbers of selected auditor]*²⁵

Article 6 - Annexes

6.1 The following documents are annexed to these Special Conditions and form an integral part of the Contract:

Annex A1:	Description of the Action (Project Fiche, Member State proposal and for standard Twinning later the rolling work-plan and STE CVs)
Annex A2:	General Conditions applicable to European Union financed grant contracts for external actions
Annex A3:	Budget for the Action (and for standard Twinning later also the detailed budgets corresponding to the rolling work-plans)
Annex A4:	Procurement by grant Beneficiaries
Annex A5:	Payment request for Twinning Grant Contract including legal and financial identification forms
Annex A6:	Terms of reference for an Expenditure verification of a Twinning Grant Contract
Annex A7:	Financial Annex
Annex A8:	Mandate (if Member States partners have formed a consortium)
Annex A9:	Curricula Vitae and Declaration of Availability of the RTA

6.2 In the event of conflict between the provisions of the present Special Conditions and any Annex thereto, the provisions of the Special Conditions shall take precedence. In the event of conflict between the provisions of Annex A2 and those of the other annexes, those of Annex A2 shall take precedence.

In case of discrepancies between Article 14 of Annex A2 and Annex A7, the latter shall prevail.

Article 7 - Other specific conditions applying to the Action

7.1 The General Conditions are supplemented by the following:

7.1.1 In Annexes A2 to A7:

²⁵ In case the auditor will only be selected at a later stage this should be reflected under 5.2 with the wording: "Will be identified and notified later"

In case of a consortium of Member States, the Member State signing the Twinning Grant Contract and leading the consortium is referred to as the Lead Member State.

The term “Beneficiary(ies)” refers collectively to all Member States, including the Lead Member State.

The term “Coordinator” refers to the Lead Member State or an entity identified in the contract assigned by written instruction of the coordinator.

When there is only one Member State, the terms Beneficiary(ies) and Coordinator shall both be understood as referring to the single Member State.

7.1.2 In Articles 7.1 and 7.2 of Annex A2, the term "Beneficiary(ies)" is replaced by "the Final Recipient of the Action". Article 7.2 of Annex A2 applies also to any work done by the RTA(s) and other experts mobilised by the MSP(s) in the performance of their duties related to the implementation of the Action.

7.1.3²⁶Taxes, including VAT, duties and charges are in principle not eligible for the activities described in Annex A1, in accordance with Article 5 of Regulation (EU) No 236/2014, laying down common rules and procedures for the implementation of the Union's instruments for financing external action.

7.1.4 In addition to Article 11 of Annex A2, the Final Recipient can request a suspension of the implementation. The request for suspension shall be addressed to the Contracting Authority. The Contracting Authority decides on the request in accordance with Articles 11.4. to 11.7. of Annex A2.

7.1.5 Article 12 of Annex A2 is supplemented by the following provisions:

Termination by the Member State

In case of failure by the Final Recipient of the Action to fulfil any of their obligations under the Twinning Grant Contract, or for any other duly substantiated external reason, the Member State(s) may terminate the Twinning Grant Contract by giving three months' notice in writing to the Contracting Authority, after having informed the Final Recipient of the Action, the EU Delegation in charge for the Country where the Final Recipient is attached to (in case the EU Delegation is not this Contracting Authority) and the Twinning Coordination Team of the Commission's Directorate-General Neighbourhood and Enlargement Negotiations (DG NEAR).

Termination by the Final Recipient (Beneficiary administration)

In case of failure by the Member State(s) to fulfil any of their obligations under the Twinning Grant Contract, or for any other duly substantiated external reason, the Final Recipient of the Action may terminate the Twinning Grant Contract by giving three months' notice in writing to the Member State(s) and the Contracting Authority, after having informed the EU Delegation in charge for the Country where the Final Recipient is attached to (in case the EU Delegation is not this Contracting Authority) and the Twinning Coordination Team of the Commission's Directorate-General Neighbourhood and Enlargement Negotiations (DG NEAR).

7.1.6 Article 12.2 of Annex A2 is supplemented by the following provision:

²⁶ For IPA I-funded Twinning Grant Contracts, taxes, including VAT, duties and charges and all other costs identified in Article 34(3) of the IPA Implementing Regulation [(EC) No 718/2007 of 12 June 2007, as amended)] are not eligible for the activities described in Annex A1. Please adapt in line with any existing (already allowed) derogations based on Article 66(3) of the said IPA Implementing Regulation.

In case of failure by the Member State(s) or by the Final Recipient (Beneficiary administration) of the Action to fulfil any of their obligations under the Twinning Grant Contract, or for any other duly substantiated external reason, the Contracting Authority, in agreement with the EU Delegation in charge for the Country where the Final Recipient is attached to (in case the EU Delegation is not this Contracting Authority), may halt funding of the Action or terminate the Action by giving three months' notice in writing to the Member State(s) and the Final Recipient.

7.2 The following derogations to the General Conditions shall apply:

7.2.1 Derogation to Article 1.6.j of Annex A2 – only applicable, if the Coordinator will not handle financial management services including payments itself:

The public administration / mandated body in charge of financial management services and handling payments in this project will be <...name of public administration / mandated body >

7.2.2 By derogation to Article 14.5 of Annex A2, the first paragraph shall read "The methods used to determine unit costs, lump sums and flat rates are those described in Annex B to the Twinning Manual.

7.2.3 By derogation to Article 14.7, the contingency reserve mentioned therein shall not exceed 2.5% of the direct eligible costs.

7.2.4 By derogation to Article 14.11 h) of Annex A2, compensation for salary costs of the personnel of national administrations are eligible 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.

7.2.5 By derogation of Article 15.1 of Annex A2 the pre-financing will be calculated based on the formula: total budget (excluding contingency reserve and private sector services if contracted by the Contracting Authority) divided by the number of months of implementation and then multiplied by twelve.

7.2.6 The last sentence of Article 15.2 of Annex A2 (extension of the deadline for submission of the final report) shall not apply.

7.2.7 By derogation to Article 15.4 of Annex A2, the initial pre-financing payment shall be made within 30 days of the date of notification by the Contracting Authority of the conclusion of the signature procedure by all parties.

7.2.8 By derogation to Article 15.7 of Annex A2, the expenditure verification report is only required for the final payment and the auditor is designated in accordance with legal obligations applicable to the Member States

7.2.9 By derogation to Article 15.7 of Annex A2, a detailed breakdown of expenditure shall be submitted in support of each request for further pre-financing payment. This detailed breakdown of expenditure shall consist in the financial section of the reports produced in compliance with Articles 2 and 15 of Annex A2, provided that this financial section complies with the requirements for a detailed breakdown of expenditure that are defined in paragraphs 4, 5 and 6 of Article 15.7.

7.3 For direct management insert the following

The entity acting as a data controller as provided for in Article 1.3 and 1.4 of the general conditions is:

DG NEAR – Head of Unit R4:

7.3 For indirect management insert the following

For the purpose of Article 1.3 and 1.4 of the general conditions, for the part of the data transferred by the contracting authority to the European Commission the controller for the processing of personal data carried out within the Commission is

DG NEAR – Head of Unit R4:

7.3.1. Processing of personal data related to the implementation of the grant contract by the contracting authority takes place in accordance with the national legislation of the state of the contracting authority and with the provisions of the respective financing agreement.

7.3.2. To the extent that the grant contract covers an action financed by the European Union, the Contracting Authority may share communications related to the implementation of the grant contract, with the European Commission. These exchanges shall be made to the Commission, solely for the purpose of allowing the latter to exercise its rights and obligations under the applicable legislative framework and under the financing agreement with the Partner country – contracting authority. The exchanges may involve transfers of personal data (such as names, contact details, signatures and CVs) of natural persons involved in the implementation of the grant contract (such as contractors, staff, experts, trainees, subcontractors, insurers, guarantors, auditors and legal counsel). In cases where the contractor is processing personal data in the context of the implementation of the grant contract, he/she shall accordingly inform the data subjects of the possible transmission of their data to the Commission. When personal data is transmitted to the Commission, the latter processes them in accordance with Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC27 and as detailed in the specific privacy statement published at ePRAG.

7.4 Other provisions:

7.4.1 All Twinning partners undertake to facilitate the organisation and conduct of the Twinning Review Missions described in the Twinning Manual.

7.4.2 All Visibility and Communication activities shall comply with the "Communication and Visibility Requirements for implementing partners": https://ec.europa.eu/europeaid/funding/communication-and-visibility-manual-eu-external-actions_en, in force at the time of signing the contract.

Where the Commission is the Contracting Authority

²⁷ OJ L 205 of 21.11.2018, p. 39.

Done at [.....] in three originals in contract language, one original being for the European Commission one original being for the [Lead]²⁸ Member State Partner and one original being for the Beneficiary Administration

Where the Commission is not the Contracting Authority

Done at [.....] in four originals in the contract language, one original being for the European Commission, one original being for the Contracting Authority, one original being for the [Lead] Member State Partner and one original being for the Beneficiary Administration

For the [Lead] Member State Partner

For the Contracting Authority

Name²⁹:

Name³⁰:

Title³¹:

Title³²:

Signature:

Signature:

Date:

Date:

Only under decentralised management with ex-ante control

Endorsed for financing by the European Union

Name³³:

Title³⁴:

Signature:

Date:

Please ensure that the contact details of the PLs (both of the Member State partner(s) and of the Beneficiary administration) are also mentioned, if appropriate, on a separate sheet.

²⁸ In case of consortium of Member States Projects.

²⁹ Name of the individual(s) authorised to sign.

³⁰ Name of the official(s) authorised to sign.

³¹ Title of the individual(s) authorised to sign.

³² Title of the official(s) authorised to sign.

³³ Name of the official(s) authorised to sign.

³⁴ Title of the official(s) authorised to sign.

ANNEX A1: Description of the action



The Administration of _____ (hereinafter referred to as the
Beneficiary) represented by _____

of the one part,

and the Administration of _____ (hereinafter referred to as the
Member State) represented by _____

of the other part

HAVE AGREED TO JOINTLY IMPLEMENT THE ACTION DESCRIBED HEREUNDER:

1. Twinning Project Fiche

2. Member State Proposal

**3. For standard Twinning (to be added after each Steering Committee): Rolling work
plans and STE CVs**

ANNEX A2: General Conditions applicable to European Union-financed grant contracts for external actions

Please use the latest available version of the PRAG (Practical Guide to contract procedures for European Union external actions) Annex II “General Conditions” for Grants in force at the time of signing the contract at: <http://ec.europa.eu/europeaid/prag>

ANNEX A3: Budget for the Action

The Administration of _____ (hereinafter referred to as the Beneficiary) represented by

of the one part,

and the Administration of _____ (hereinafter referred to as the Member State) represented by _____

of the other part

The budget is to be initialled by the Member State PL and the Beneficiary Country PL.

For the administration of the Member State

*[name and title of the individual(s)
authorised to sign]*

[signature]

[date]

For the administration of the Beneficiary

*[name and title of the individual(s)
authorised to sign]*

[signature]

[date]

have agreed the following budget

Annex A3

	Note	Unit Cost	Number of Units	Total MS cost
General provision	1			
I. BUDGET HEADING: Resident Twinning Advisor and related cost				
Compensation wage and non wage	2			
Compensation Daily Subsistence	3			
Removal	4			
Travel				
Taking up duty	5			
Accompanying Family	6			
Annual Return Trip	7			
Annual Return Trip spouse and family	8			
Monthly Travel	9			
School Fees	10			
RTA Training Brussels				
Travel Costs	11			
Daily Subsistence Allowance	12			
RTA Assistants contracts				
Assistant(s)	13			
Interpreter/translator salary	14			
I. Total Resident Twinning Advisor Related Cost				0
II. BUDGET HEADING: Horizontal activities related Costs				
Short term staff: MS PL and other Support staff / Component Leaders				
Work Plan preparation*	23	350		
Steering Committees*	23	350		
Communication/Visibility programme*	23	350		
Twinning Project Support Cost		136%		
Compensation for Daily Subsistence	12			
Travel Costs	11			
PC PL and/or RTA Counterpart Training Brussels				
Travel Costs	11			
Compensation for Daily Subsistence	12			
Communication/Visibility programme			Up to	
Maximum amount for all components	15			
Purchase of Goods	16			
Expenditure Verification / Audit costs	21			
II. Total Horizontal Related Costs				0

III. BUDGET HEADING: Components Mandatory Results			
Component 1 (to be copied as many as components)			
MS Component Leaders / Short Term Experts			
Flat Daily Allowance		350	
Twinning Project Support Cost		136%	
Compensation for Daily Subsistence	12		
Travel Costs	11		
Other Costs (interpretation, translation, venue costs)	18		
Preparation and Printing of reports	20		
Study Tour(s) (if applicable)			
Compensation for Daily Subsistence	22		
Travel Costs	11		
External expertise (if applicable)	17		
Trainee(s) / Intership(s) in the EU MS	19		Up to
			Components (1)
			Components (N)
		III.	Total Components
IV. Direct Costs Overall Amount Reserve funds			
			Total Direct Costs (I-III)
V. Contingency Reserves			
			Total Contingency Reserve Funds (2,5% x IV)
VI. Provision for Indirect Costs			
			Total Provision for Indirect Costs (6% x IV)
VII. Overall Cost of Twinning			
			Total Overall Cost (IV-VI)

Notes

- 1: Rules for addendum are subject to changes between budget headings 1 to 3
- 2: As per Annex A7 to the Twinning Contract
- 3: As per Annex A7 to the Twinning Contract
- 4: As per 6.2.5.6 of the Twinning Manual
- 5: As per Annex A7 to the Twinning Contract
- 6: As per Annex A7 to the Twinning Contract
- 7: As per Annex A7 to the Twinning Contract
- 8: As per Annex A7 to the Twinning Contract
- 9: As per Annex A7 to the Twinning Contract
- 10: As per 6.2.5.8 of the Twinning Manual (NB: maximum defined)
- 11: As per Annex A7 to the Twinning Contract
- 12: As per Annex A7 to the Twinning Contract
- 13: As per 6.2.13 of the Twinning Manual
- 14: As per 6.2.13 of the Twinning Manual
- 15: Communication and Visibility programme: Based on real costs. Amount is capped at 3% of the Twinning project budget.
- 16: As per 6.2.1 pf the Twinning Manual with ceiling
- 17: As per 6.2.1 pf the Twinning Manual with ceiling per Component
- 18: As per 3.8 of the Twinning Manual
- 19: As 3.4.2 of the Twinning Manual
- 20: Exceptionally justified. Based on real costs.
- 21: Maximum amount. Based on real costs.
- 22: As per Annex A7 to the Twinning Contract
- 23: In cases actions are combined on the same day (SC meetings, Work-plan preparations and participation in communication/visibility events it is reminded that the maximum compensation (FDA) per working day in the Beneficiary country of a STE can never exceed 350€

ANNEX A4: Procurement rules for beneficiaries

Please use the latest available version of the PRAG Annex IV for Grants “Procurement by grant beneficiaries in the context of European Union external actions” in force at the time of signing the contract at: <http://ec.europa.eu/europeaid/prag>

**ANNEX A5: Payment request for Twinning Grant Contract including
legal and financial identification forms**

[Date of the payment request]

For the attention of
[address of the Contracting Authority]
[Financial unit indicated in the "Contract"]³⁵

Reference number of the Twinning Grant Contract:
Title of the Twinning Grant Contract:
Name and address of the [Lead]³⁶ Member State Partner:
Payment request for number:
Period covered by the request for payment

Dear Sir/Madam,

I hereby request *<a further pre-financing payment/payment of the balance>* under the Twinning Grant Contract mentioned above.

The amount requested is *<according to the Option indicated in Article 4(1) of the Special Conditions of the Twinning Grant Contract /the following: ...>*.

Please find attached the following supporting documents:

- narrative and financial interim report (for further pre-financing payments)
- a forecast budget for the subsequent reporting period (for further pre-financing payments)
- narrative and financial final report (for payment of the balance).
- *<expenditure verification report [for payment of the balance]>*

The payment should be made to the following bank account: *<give the account number shown on the financial identification form annexed to the Twinning Grant Contract³⁷>*

Yours faithfully,

Declaration on honour

I hereby certify that the information contained in this payment request is full, reliable and true, and is substantiated by adequate supporting documents that can be checked.

I hereby certify that the costs declared have been incurred in accordance with this Contract and that they can be considered as eligible in accordance with the Contract.

Yours faithfully,

[signature]

³⁵ Please do not forget to send a copy of this letter to the entities mentioned in Article 5(1) of the Special Conditions of the Twinning Grant Contract, if any.

³⁶ In case of consortium of MS. A delegated body for handling payments might have been agreed by the parties.

³⁷ In case a different bank account has to be used a new financial identification form has to be timely submitted.

For the legal and financial identification forms to be used please use the links:

http://ec.europa.eu/budget/contracts_grants/info_contracts/legal_entities/legal-entities_en.cfm#en

http://ec.europa.eu/budget/library/contracts_grants/info_contracts/financial_id/fich_sign_ba_gb_en.pdf

ANNEX A6: Terms of reference for an Expenditure verification of a Twinning Grant Contract

To be completed by the (Lead) Member State Partner (MSP) and to be agreed with the Auditor.

The Auditor must be designated in accordance with the regulation prevailing for the (Lead) MSP.

The expenditure verification report must be issued by the Auditor

Terms of Reference for an Expenditure Verification of a Twinning Grant Contract

- External Action of the European Union -

HOW TO USE THIS TERMS OF REFERENCE MODEL? All text highlighted in yellow in this ToR model and in Annexes 1 and 2 is for instruction only and Member State Partners (MSP should remove it after use. The parts of the ToR presented in <.....> (e.g. <name of the (Lead) Member State Partner (MSP)> must be completed by the (Lead) MSP

The following are the terms of reference ("ToR") under which <name of the Coordinator (The term "Coordinator" refers to the (Lead) Member State Partner)> or the entity identified in Special Conditions on behalf of the coordinator agrees to engage < name of the audit firm> ("the Auditor") to perform an expenditure verification and to report in connection with a European Union financed Institution Building Twinning Grant Contract concerning <title and reference number of the Twinning Grant Contract> (the "contract"). Where in these ToR the "Contracting Authority" is mentioned, this refers to <the European Commission or name of another contracting authority> which has signed the Twinning Grant Contract with the (Lead) Member State Partner and is providing the funding. The Contracting Authority is not a party to this agreement.

1.1 Responsibilities of the Parties to the Engagement

In case of consortium of Member State Partners, the Member State Partner signing the Twinning Grant Contract and leading the consortium is referred to as the lead Member State Partner.

The term "Member State Partner(s)" refers collectively to all Member State Partners (MSP), including the lead Member State Partner.

The term "Coordinator" refers to the lead Member State Partner.

When there is only one Member State Partner, the terms Member State Partner(s) and Coordinator should both be understood as referring to the only Member State Partner.

- **The Coordinator** is responsible for providing a Financial Report for the action financed by the Twinning Grant Contract which complies with the terms and conditions of the Twinning Grant Contract and for ensuring that this Financial Report reconciles to the Member State Partner(s)'s accounting and bookkeeping system and to the underlying accounts and records. The Member State Partner(s) is responsible for providing sufficient and adequate information, both financial and non-financial, in support of the Financial Report.
- The Coordinator accepts that the ability of the Auditor to perform the procedures required by this engagement effectively depends upon the Member State Partner(s) , providing full and

free access to its(their) staff and its(their) accounting and bookkeeping system and underlying accounts and records.

- The "**Auditor**" is responsible for performing the agreed-upon procedures as specified in these ToR. "Auditor" refers to the audit firm contracted for performing this engagement and for submitting a report of factual findings to the Coordinator. "Auditor" can refer to the person or persons conducting the verification, usually the engagement partner or other members of the engagement team. The engagement partner is the partner or other person in the audit firm who is responsible for the engagement and for the report that is issued on behalf of the firm, and who has the appropriate authority from a professional, legal or regulatory body.

By agreeing these ToR the Auditor confirms that he/she meets at least one of the following conditions:

- The Auditor and/or the firm are a member of a national accounting or auditing body or institution which in turn is member of the International Federation of Accountants (IFAC).
- The Auditor and/or the firm are a member of a national accounting or auditing body or institution. Although this organisation is not member of the IFAC, the Auditor commits him/herself to undertake this engagement in accordance with the IFAC standards and ethics set out in these ToR.
- The Auditor and/or the firm is registered as a statutory auditor in the public register of a public oversight body in an EU member state in accordance with the principles of public oversight set out in Directive 2006/43/EC of the European Parliament and of the Council (this applies to auditors and audit firms based in an Member State³⁸).
- The Auditor and/or the firm is registered as a statutory auditor in the public register of a public oversight body in a third country and this register is subject to principles of public oversight as set out in the legislation of the country concerned (this applies to auditors and audit firms based in a third country).

1.2 Subject of the Engagement

The subject of this engagement is the Final Financial Report in connection with the Twinning Grant Contract for the period covering <dd Month yyyy to dd Month yyyy> and the action entitled <title of the action>, the 'Action'. Annex 1 to these ToR contains information about the Twinning Grant Contract.

1.3 Reason for the Engagement

Twining Grant Contract. The Authorising Officer of the Commission requires this report because the payment of expenditure requested by the Coordinator is conditional on the factual findings of this report.

1.4 Engagement Type and Objective

This expenditure verification is an engagement to perform certain agreed-upon procedures with regard to the Financial Report for the Twinning Grant Contract. The objective of this expenditure verification is for the Auditor to carry out the specific procedures listed in Annex 2A to these ToR and to submit to the Coordinator a report of factual findings with regard to the specific verification procedures performed. Verification means that the Auditor examines the factual information in the Financial Report of the Coordinator and compares it with the terms and conditions of the Twinning Grant Contract. As this engagement is not an assurance engagement the Auditor does not provide an audit opinion and expresses no assurance. The Contracting Authority assesses for itself the factual findings reported by the Auditor and draws its own conclusions from these factual findings.

³⁸ Directive 2006/43 of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253 EEC.

1.5 Standards and Ethics

The Auditor shall undertake this engagement in accordance with:

- the International Standard on Related Services ("ISRS") 4400 *Engagements to perform Agreed-upon Procedures regarding Financial Information* as promulgated by the IFAC;
- the IFAC Code of Ethics for Professional Accountants (developed and issued by IFAC's International Ethics Standards Board for Accountants (IESBA), which establishes fundamental ethical principles for Auditors with regard to integrity, objectivity, independence, professional competence and due care, confidentiality, professional behaviour and technical standards. Although ISRS 4400 provides that independence is not a requirement for agreed-upon procedures engagements, the Contracting Authority requires that the Auditor is independent from the Member State Partner(s) and complies with the independence requirements of the IFAC Code of Ethics for Professional Accountants.

1.6 Procedures, Evidence and Documentation

The Auditor plans the work so that an effective expenditure verification can be performed. The Auditor performs the procedures listed in Annex 2A of these ToR ("Listing of specific procedures to be performed") and applies the guidelines in Annex 2B (Guidelines for specific procedures to be performed). The evidence to be used for performing the procedures in Annex 2A is all financial and non-financial information which makes it possible to examine the expenditure claimed by the Coordinator in the Financial Report. The Auditor uses the evidence obtained from these procedures as the basis for the report of factual findings. The Auditor documents matters which are important in providing evidence to support the report of factual findings, and evidence that the work was carried out in accordance with ISRS 4400 and these ToR.

1.7 Reporting

The report on this expenditure verification should describe the purpose, the agreed-upon procedures and the factual findings of the engagement in sufficient detail to enable the Coordinator and the Contracting Authority to understand the nature and extent of the procedures performed by the Auditor and the factual findings reported by the Auditor.

The use of the Model Report for an Expenditure Verification of a Twinning Grant Contract in Annex 3 of these ToR is compulsory. This report should be provided by the Auditor to <name of the Coordinator> within <xx; number of working days to be indicated by the Coordinator> working days after the day of signature of these ToR.

1.8 Other Terms

The fee for this engagement shall be <fee amount and currency>

[The Coordinator may want to agree a fixed fee for the engagement or otherwise. The Coordinator and the Auditor may want to agree specific terms if the Auditor needs to extend the verification coverage from 65% to 85%. The Coordinator should specify any reimbursable expenses and allowances (e.g. travelling, other) agreed with the Auditor and whether VAT and/or other relevant taxes are included in the fees/expenses.]

[The Coordinator and the Auditor can use this section to agree any other specific terms]

Annex 1 Information about the Twinning Grant Contract

Annex 2A Listing of specific procedures to be performed

Annex 2B Guidelines for specific procedures to be performed

Annex 3 Model report for an expenditure verification of an EU Twinning Grant Contract

For the Member State Partner:

For the Auditor:

Signature

<name and function>

<date>

Signature

<name and unction>

<date>

Annex 1: Information about the Twinning Grant Contract

[Annex to be completed by the Coordinator]

Information about the Twinning Grant Contract	
Reference number and date of the Twinning Grant Contract	< Contracting Authority's reference of the Twinning Grant Contract>
Twinning Grant Contract title	
Country	
Member State Partner(s)	< full name and address of the Member State Partner(s) as per the Twinning Grant Contract>
Start date of the implementation period of the Action	
End date of the implementation period of the Action	
Specific objective	<p>These are the effects on the political, social, economic and environmental areas targeted by EU intervention (the Twinning in this case) as well as changes in behaviour of addressees of EU intervention.</p> <p>For these to be achieved other external factors and the engagement, take-up (use) & actions of other players, not directly "in touch" with EU intervention, are required.</p> <p>Please be aware that what is written here will NOT ONLY depend on the Twinning project, it is also what is directly changed/influenced by the Twinning project.</p>
Mandatory results/outputs	<p>Direct products of the intervention (of activities of the Twinning in this case)</p> <p>The implementing partners (EU Member State(s) and the Beneficiary administration are 100% accountable for these results to be delivered).</p>
Total cost of the Action	<amount in Art. 3.1 of the Special Conditions of the Twinning Grant Contract>
Grant maximum amount	<amount in Art. 3.2 of the Special Conditions of the Twinning

	Grant Contract>
Total amount received to date by Coordinator from Contracting Authority	< Total amount received as per dd.mm.yyyy>
Total amount of the payment request	< provide the total amount requested for payment as per Annex A5 to the Special Conditions for Twinning Grant Contracts ((payment request for a Twinning Grant Contract) >
Contracting Authority	<Provide the name, position/title, phone and E-mail of the contact person at the Contracting Authority>. [To be completed only if the Contracting Authority is not the Commission.]
European Commission	< provide the name, position/title, phone and E-mail of the contact person in the Delegation or Office of the European Union in the country concerned, or if applicable at Headquarters>
Auditor	< Name and address of the audit firm and names/positions of the auditors>

Annex 2A Listing of Specific Procedures to be performed

[This Annex is a standard listing of specific procedures to be performed and it shall not be modified]

2. GENERAL PROCEDURES

2.1 Terms and Conditions of the Twinning Grant Contract

The Auditor:

- obtains an understanding of the terms and conditions of the Twinning Grant Contract by reviewing the Twinning Grant Contract and its annexes and other relevant information, and by inquiry of Coordinator;
- Obtains a copy of the original Twinning Grant Contract (signed by the Coordinator and the Contracting Authority) with its annexes;
- obtains and reviews the Report (which includes a narrative and a financial section) as per Article 2.1 of the General Conditions;
- verifies whether the Twinning Grant Contract is signed with one single Member State Partner or with a consortium of Member State Partners (in this case the term "Coordinator" is used);
- *Note:* the purpose of this procedure is for the Auditor to understand the Member State Partner(s) responsibilities for reporting and access to staff and documents.

The Twinning Manual and its Annexes provide important information for Twinning Grant Contracts (e.g. Annex 4 re basic rules and award procedures). Where necessary or useful reference will be made to the Twinning Manual and /or its annexes.

The Twinning Manual and its Annexes can be found at:

[https://ec.europa.eu/neighbourhood-enlargement/tenders/twinning_en]

2.2 Financial Report for the Twinning Grant Contract

The Auditor verifies that the Financial Report complies with the following conditions of Article 2 of the General Conditions of the Twinning Grant Contract:

- The Financial Report must conform to the model in Annex A3 and C5 of the Twinning Manual;
- The Financial Report should cover the Action as a whole, regardless of which part of it is financed by the Contracting Authority;
- The Financial Report should be drawn up in the language of the Twinning Grant Contract;
- The proof of the transfers of ownership of equipment, vehicles and supplies for which the purchase cost was more than EUR 5 000 per time (Article 7.5 of the General Conditions of the Twinning Grant Contract)

2.3 Rules for Accounting and Record keeping

The Auditor examines – when performing the procedures listed in this Annex - whether the Member State Partner(s) have complied with the following rules for accounting and record keeping of Article 16 of the General Conditions of the Twinning Grant Contract including and notably

- The accounts kept by the Member State Partner(s) for the implementation of the Action must be accurate and up-to-date;
- The Member State Partner(s) must have a double-entry book-keeping system;
- The accounts and expenditure relating to the Action must be easily traceable, identifiable and verifiable;

2.4 Reconciling the Financial Report to the Member State Partner(s) Accounting System and Records

The Auditor reconciles the information in the Financial Report to the Member State Partner(s)'s (MSP) accounting system and records (e.g. trial balance, general ledger accounts, sub ledgers etc.).

2.5 Exchange Rates

The Auditor verifies that the financial report for the Action is stated in the currency in accordance with Article 15.9 of the General Conditions. The Auditor verifies that costs incurred in other currencies than the one used in the Beneficiary's accounts for the Action have been converted in accordance with the Beneficiary's usual accounting practices and in accordance with Article 15.10 of the General Conditions unless otherwise provided for in the Special Conditions.

The Auditor verifies that amounts of expenditure incurred in a currency other than the Euro have been converted in accordance with General Condition Article 15.9.

2.6 Simplified Cost Options

- As provided for in the Twinning Manual, the Twinning Grant Contract includes a system of simplified costs in the form of unit costs (flat daily allowance per day worked in the Beneficiary country, daily subsistence allowance/ per diems) and a flat-rate financing (Twinning Project Support Cost).
- In respect of these simplified costs, the Auditor obtains an understanding of the conditions set out in:
 - **Article 2.1.c) of the General Conditions.** This Article stipulates that in case of simplified cost options the Report for the Action (narrative and financial) shall provide the qualitative and quantitative information needed to demonstrate the fulfilment of the conditions for reimbursement established in the Special Conditions;
 - **Section 6 of the Twinning Manual,**

Accordingly, the Auditor performs the specific procedures related to verification of simplified costs options that are set out at 4.1.(2) below.

3. PROCEDURES TO VERIFY CONFORMITY OF EXPENDITURE WITH THE BUDGET AND ANALYTICAL REVIEW

3.1 Budget of the Twinning Grant Contract

The Auditor carries out an analytical review of the expenditure headings in the Financial Report.

The Auditor verifies that the budget in the Financial Report corresponds with the budget of the Twinning Grant Contract (authenticity and authorisation of the initial budget) and that the expenditure incurred was indicated in the budget of the Twinning Grant Contract.

3.2 Amendments to the Budget of the Twinning Grant Contract

The Auditor verifies whether there have been amendments to the budget of the Twinning Grant Contract. Where this is the case the Auditor verifies that the Coordinator has:

- requested an amendment to the budget and obtained an addendum to the Twinning Grant Contract if such an addendum was required (Article 9 of the General Conditions as derogated and complemented by section 5.9 of the Twinning Manual and Annex A7 to the Twinning Grant Contract).
- notified the Contracting Authority about the amendment if the amendment was limited within the scope of GC Art 9.4 (section 5.9 of the Twinning Manual and Annex A7 to the Twinning Grant Contract) and an addendum to the Twinning Grant Contract was not required.

4. PROCEDURES TO VERIFY SELECTED EXPENDITURE

4.1 Eligibility of Costs

The Auditor verifies, for each expenditure item selected, the eligibility criteria set out below.

(1) Costs actually incurred (Article 14.1 of the General Conditions)

The Auditor verifies that the actual expenditure for a selected item was incurred by and pertains to the Member State Partner(s). The Auditor should take into account the detailed conditions for actual costs incurred as set out in Article 14.1.(i) to (iii). For this purpose the Auditor examines supporting documents (e.g. invoices, contracts) and proof of payment. The Auditor also examines proof of work done, goods received or services rendered and he/she verifies the existence of assets if applicable.

At final reporting stage the costs incurred during the implementation period but not yet paid can be accepted as actual costs incurred, provided that (1) a liability exists (order, invoice or equivalent) for services rendered or goods supplied during the implementation period of the action, (2) the final costs are known and (3) these costs are listed in the final Financial Report (Annex C5 to the Twinning Manual) together with the estimated date of payment (see Article 14.1.a).(ii) of the General Conditions). The Auditor verifies whether these cost items have effectively been paid at the moment of the auditor's verification.

(2) Simplified cost options³⁹ (Section 6 and Annex B of the Twinning Manual and Article 14.3 to 14.5 of the General Conditions as derogated by Article 7.2.6.of the Special Conditions)

As provided for in the Twinning Manual, the Twinning Grant Contract includes a system of simplified costs in the form of unit costs (fee per day worked in the Beneficiary country and per diems) and flat-rate financing (Twinning Project Support Costs). In this respect, the Auditor verifies:

- to which (sub) cost-headings and/or cost items (Annex A3 (Budget) of the Twinning Grant Contract) this system of simplified costs apply;
- which amounts, unit costs and flat-rates have been contractually agreed (Annex A3 (Budget) of the Twinning Grant Contract);
- which quantitative and/or qualitative information was used to determine and justify the declared costs (e.g. number of staff, number of items purchased; type of costs and activities financed by unit costs);
- whether the maximum amounts of simplified cost options for each Member State Partner are not exceeded, in accordance with the conditions established in the Contract;
- the plausibility (i.e. necessity, reasonableness, reality) of the quantitative and qualitative information related to the declared costs;
- that the costs covered by unit costs and/or flat-rates are not included (no double funding) in other direct costs, either actual or under simplified cost options;
- that the total costs stated in the Financial Report have been correctly determined;

Note: The Auditor is not required to verify the actual costs on which unit costs and/or flat-rates are based.

(3) Cut-off - Implementation period (Article 14.1a of the General Conditions)

The Auditor verifies that the expenditure for a selected item was incurred during the implementation period of the Action. An exception is made for costs relating to final reports including expenditure verification report, which may be incurred after the implementation period of the Twinning Grant Contract.

(4) Budget (Article 14.1b of the General Conditions)

The Auditor verifies that the expenditure for a selected item was indicated in the Action budget.

(5) Necessary (Article 14.1c of the General Conditions)

³⁹ Refer also to Annex "E3a2 Checklist for simplified cost options" to the PRAG for additional information.

The Auditor verifies whether it is plausible that the expenditure for a selected item was necessary for the implementation of the Action and that it had to be incurred for the contracted activities of the Action by examining the nature of the expenditure with supporting documents, notably in line with the provisions of the Common Twinning Manual.

(6) Records (Article 14.1d of the General Conditions)

The Auditor verifies that expenditure for a selected item is recorded in the Member State Partner(s) accounting system and was recorded in accordance with the applicable accounting standards of the country where the Member State Partner(s) is established and the Member State Partner(s) usual cost accounting practices.

(7) Applicable legislation (Article 14.1.e of the General Conditions)

The Auditor verifies that expenditure complies with the requirements of tax and social security legislation where this is applicable (for example: employers' part of taxes, pension premiums and social security charges).

(8) Justified (Article 14.1e of the General Conditions)

The Auditor verifies that expenditure for a selected item is substantiated by evidence (see section 1 of Annex 2B, Guidelines for Specific Procedures to be performed) and supporting documents as specified in the Annexes to the Twinning Grant Contract, in the Twinning Manual and in Article 16.1, 16.2, 16.7, 16.8 and 16.9 of the General Conditions of the Twinning Grant Contract.

(9) Valuation

The Auditor verifies that the monetary value of a selected expenditure item agrees with underlying documents (e.g. invoices, salary statements) and that correct exchange rates are used where applicable.

(10) Classification

The Auditor examines the nature of the expenditure for a selected item and verifies that the expenditure item has been classified under the correct (sub)heading of the Financial Report.

(11) Compliance with Procurement, Nationality and Origin Rules

Where applicable the Auditor examines which procurement, nationality and origin rules apply for a certain expenditure (sub)heading, a class of expenditure items or an expenditure item. The Auditor verifies whether the expenditure was incurred in accordance with such rules by examining the underlying documents of the procurement and purchase process. Where the Auditor finds issues of non-compliance with procurement rules, he/she reports the nature of such issues as well as their financial impact in terms of ineligible expenditure. When examining procurement documentation the Auditor takes into account the risk indicators listed in Annex 2B and he/she reports, if applicable, which of these indicators were found.

4.2 Eligibility of Direct Costs (Article 14.2 of the General Conditions)

(1) The Auditor verifies that expenditure for selected items, which are recorded under one of the direct costs headings of the Financial Report, are covered by the direct costs as defined in Article 14.2 by examining the nature of these expenditure items.

(2) The Auditor verifies that duties, taxes and charges, including VAT, which are recorded under direct costs, are **not recoverable** by the Member States Partner(s) (see Article 14.2.g) of the General Conditions). This procedure is not necessary in case Article 7.1 of the Special Conditions provides that duties, taxes and charges, including VAT are **not** eligible.

The Auditor obtains evidence that the Member States Partner(s) cannot reclaim the duties, taxes or charges, including VAT through an exemption system and/or a refund a posteriori. For this purpose the Auditor should refer to Annex E3a1 to the PRAG (Information on the tax regime) which provides information on the tax regime applicable to grant contracts (Note: the standard template / text are annexed to the PRAG and it can be found at http://ec.europa.eu/europeaid/funding/about-funding-and-procedures/procedures-and-practical-guide-prag_en).

4.3 Contingency reserve (Article 14.7 of the General Conditions)

The Auditor verifies that provisions for the contingency reserve does not exceed 2.5% of the direct eligible costs. Costs directly related to sustaining the results would be acceptable for financing under contingency reserve provided agreement between the contracting parties. Costs could also be re-activated for other operational purposes if agreed as part of a work-plan or addendum.

4.4 Indirect costs (Article 14.8 of the General Conditions)

The Auditor verifies that the indirect costs (heading 10 in Financial Report) do not exceed the maximum percentage of 6% of the total final amount of eligible direct costs of the Action or the percentage established in Article 3 of the Special Conditions of the Twinning Grant Contract if applicable.

4.5 In kind contributions (Article 14.9 of the General Conditions)

The Auditor verifies that the costs in the Financial Report do not include contributions in kind. Any contributions in kind (these could be listed separately in Annex A3 (Budget of the Twinning Grant Contract), do not represent actual expenditure and are not eligible costs.

4.6 Non-eligible costs (Article 14.11 of the General Conditions)

The Auditor verifies that the expenditure for a selected item does not concern an ineligible cost as described in Article 14.9 of the General Conditions. These costs include *inter alia* currency exchange losses.

4.7 Revenues of the Action

The Auditor examines whether the revenues which should be attributed to the Action (including grants and funding received from other donors and other revenue generated by the Member State Partner(s) in the context of the Action have been allocated to the Action and disclosed in the Financial Report. For this purpose the Auditor inquires with the Member State Partner(s) and examines documentation obtained from the Member State Partner(s). The Auditor is not expected to examine the completeness of the revenues reported.

Annex 2B Guidelines for Specific Procedures to be performed

[This Annex provides standard guidelines for the specific procedures to be performed and these guidelines must not be modified]

1. VERIFICATION EVIDENCE

When performing the specific procedures listed in Annex 2A, the Auditor may apply techniques such as inquiry and analysis, (re)computation, comparison, other clerical accuracy checks, observation, inspection of records and documents, inspection of assets and obtaining confirmations.

The Auditor obtains verification evidence from these procedures to draw up the report of factual findings. Verification evidence is all information used by the Auditor in arriving at the factual findings and it includes the information contained in the accounting records underlying the Financial Report and other information (financial and non-financial).

The contractual requirements that relate to verification evidence are:

- Expenditure should be identifiable, verifiable and recorded in the accounting records of the Member State Partner(s) (Article 14.1.d of the General Conditions of the Twinning Grant Contract);
- The Member State Partner(s) will allow any external auditor to carry out verifications on the basis of supporting documents for the accounts, accounting documents and any other document relevant to the financing of the Action. The Member State Partner(s) give access to all documents and databases concerning the technical and financial management of the Action (Article 16.3 of the General Conditions);
- Article 16.9 of the General Conditions of the Twinning Grant Contract provides a list of the types and nature of evidence that the Auditor will often find in expenditure verifications.

Moreover, for the purpose of the procedures listed in Annex 2A, records, accounting and supporting documents:

- shall be easily accessible and filed so as to facilitate their examination (Article 16.7 of the General Conditions);
- shall be available in the original form, including in electronic form (Article 16.8 of the General Conditions);

Guidance: records and accounting and supporting documents should be available in documentary form, whether paper, electronic or other medium (e.g. a written record of a meeting is more reliable than an oral presentation of the matters discussed. Electronic documents can be accepted only where:

- the documentation was first received and created (e.g. an order form or confirmation) by the Member State Partner(s) in electronic form; or
 - the Auditor is satisfied that the Beneficiary administration uses an electronic archiving system, which meets established standards (e.g. a certified system which complies with national law).
- should preferably be obtained from independent sources outside the entity (an original supplier's invoice or contract is more reliable than an internally approved receipt note);
 - which is generated internally is more reliable if it has been subject to control and approval;
 - obtained directly by the Auditor (e.g. inspection of assets) is more reliable than evidence obtained indirectly (e.g. inquiry about the asset).

If the Auditor finds that the above criteria for evidence are not sufficiently met, he/she should detail this in the factual findings.

2. OBTAINING AN UNDERSTANDING OF THE TERMS AND CONDITIONS OF THE TWINNING GRANT CONTRACT (ANNEX 2A - PROCEDURE 1.1)

The Auditor obtains an understanding of the applicable Twinning Manual and of the terms and conditions of the Twinning Grant Contract. He/she should pay particular attention to Annex 1 of the Twinning Grant Contract (the Description of the Action), Annex 2 (General Conditions) and Annex 4 (Contract-award procedures), which provides principles for procurement (including nationality and origin rules) by grant beneficiaries in the context of Twinning. Failure to comply with these rules makes expenditure ineligible for EU financing.

These procurement rules apply to all Twinning Grant Contracts but depending on the legal basis for the Twinning Grant Contract nationality and origin rules may vary. The Auditor ensures with the Member State Partner(s) that the applicable nationality and origin rules are clearly identified and understood. Applicable rules on nationality and origin are set out in Annex A2a- A2c to the PRAG. See:

http://ec.europa.eu/europeaid/work/procedures/implementation/index_en.htm

).

If the Auditor finds that the terms and conditions to be verified are not sufficiently clear he/she should request clarification from the grant Beneficiaries

3. SELECTING EXPENDITURE FOR VERIFICATION (ANNEX 2A - PROCEDURES 4.1 – 4.6)

The expenditure claimed by the Coordinator in the Financial Report is generally presented under the standard template for the Twinning Final Report (Annex C5 to the Twinning Manual). Expenditure headings can be broken down into expenditure subheadings.

Expenditure subheadings can be broken down into individual expenditure items or classes of expenditure items with the same or similar characteristics. The form and nature of the supporting evidence (e.g. a payment, a contract, an invoice etc.) and the way expenditure is recorded (e.g. journal entries) vary with the type and nature of the expenditure and the underlying actions or transactions. However, in all cases expenditure items should reflect the accounting (or financial) value of the underlying actions or transactions, whatever the type and nature of the action or transaction concerned.

Value should be the principal factor used by the Auditor to select expenditure items or classes of expenditure items for verification. The Auditor selects high-value expenditure items to ensure an appropriate coverage of expenditure.

4. VERIFICATION COVERAGE OF EXPENDITURE (ANNEX 2A - PROCEDURES 4.1 – 4.6)

The Auditor applies the principles and criteria set out below when planning and performing the specific verification procedures for selected expenditure in Annex 2A (procedures 3.1 – 3.7).

Verification by the Auditor and verification coverage of expenditure items does not necessarily mean a complete and exhaustive verification of all the expenditure items that are included in a specific expenditure heading or subheading. The Auditor should ensure a systematic and representative verification. Depending on certain conditions (see further below) the Auditor may obtain sufficient verification results for an expenditure heading or subheading by looking at a limited number of selected expenditure items.

The Auditor may apply statistical sampling techniques for the verification of one or more expenditure headings or subheadings of the Financial Report. The Auditor examines whether 'populations' (i.e. expenditure subheadings or classes of expenditure items within expenditure subheadings) are suitable and sufficiently large (i.e. are made up of large numbers of items) for effective statistical sampling.

If applicable the Auditor should explain in the report of factual findings for which headings or subheadings of the Financial Report sampling has been applied, the method used, the results obtained and whether the sample is representative.

The Expenditure Coverage Ratio ("ECR") is the total amount of expenditure verified by the Auditor expressed as a percentage of the total amount of expenditure reported by the Coordinator in the Financial Report. This amount is reported in Annex V of the Twinning Grant Contract.

The Auditor ensures that the overall ECR is at least **65%**. If he/she finds an exception rate of less than 10% of the total amount of expenditure verified (i.e. 6.5%) the Auditor finalises the verification procedures and continues with reporting.

If the exception rate found is higher than 10% the Auditor extends verification procedures until the ECR is at least **85%**. The Auditor then finalises verification procedures and continues with reporting regardless of the total exception rate found. The Auditor ensures that the **ECR for each expenditure heading and subheading** in the Financial Report is at least **10%**.

5. PROCEDURES TO VERIFY SELECTED EXPENDITURE (ANNEX 2A - PROCEDURES 4.1 – 4.6)

The Auditor verifies the selected expenditure items by carrying out procedures 3.1 - 3.7 listed in Annex 2A and reports all the factual findings and exceptions resulting from these procedures. Verification exceptions are all verification deviations found when performing the procedures set out in Annex 2A.

The Auditor quantifies the amount of verification exceptions found and the potential impact on the EU contribution, should the Commission declare the expenditure item(s) concerned ineligible (taking into account the percentage by funding of the Commission and the impact on indirect expenditure (e.g. administrative costs, overheads)). The Auditor reports all exceptions found including those for which he/she cannot quantify the amount of the verification exception found and the potential impact on the EU contribution.

Specific guidance for procedure 4.1.2 (compliance with Simplified cost options)

The Auditor is not required to verify the actual costs on which unit costs and/or flat-rates are based.

The Auditor verifies that the Twinning Project Support Costs comply with the requirements as set forth in the Special Conditions of the Twinning Grant Contract and Annex B of the Twinning Manual.

Specific guidance for procedure 4.1.11 (compliance with Procurement, Nationality and Origin Rules)

The Auditor verifies whether the expenditure for a selected item was incurred in accordance with the applicable procurement, nationality and origin rules by examining the underlying documents on the procurement and purchase processes (as per Annex A4). These documents relate to the opening of tenders, the assessment of the eligibility of tenderers and conformity of tenders, the evaluation of the tenders and the decisions with regard to the awarding of the contract. When examining these procurement documents the Auditor takes into account the risk indicators listed at the end of this Annex and he/she reports, if applicable, which of these indicators were identified.

Specific guidance for procedure 4.3 (Contingency Reserve)

The Auditor verifies that the contingency reserve does not exceed 2.5% of the total eligible costs (direct and indirect) of the Action (sections 5.6.3 of the Twinning Manual).

RISK INDICATORS PROCUREMENT

- Inconsistencies in the dates of the documents or illogical sequence of dates. Examples:
 - Offer dated after the award of contract or before the sending of the invitations to tender
 - Offer of the winning tenderer dated before the publication date of the tender or dated significantly later than offers from other tenderers
 - Tenders by different candidates all having the same date
 - Dates on documents not plausible/consistent with dates on accompanying documentation (e.g. date on the offer not plausible/consistent with the postal date on the envelope; date of a fax not plausible/consistent with the printed date of the fax machine)
- Unusual similarities in offers by candidates participating in the same tender. Examples:
 - Same wording, sentences and terminology in tenders of different tenderers
 - Same layout and format (e.g. font type, font size, margin sizes, indents, paragraph wrapping, etc.) in tenders from different tenderers

- Similar letterhead paper or logos
- Same prices used in tenders from different tenderers for a number of subcomponents or line items
- Identical grammar, spelling or typing errors in tenders from different tenderers
- Use of similar stamps and similarities in signatures
- Financial statement or other information indicating that two tenderers participating in the same tender are related or part of a same group (e.g. where financial statements are provided, the notes to the financial statements may disclose ultimate ownership of the group. Ownership information may also be found in public registers for accounts)
- Inconsistencies in the selection and award decision process. Examples:
 - Award decisions not plausible / consistent with selection and award criteria
 - Errors in the application of the selection and award criteria
 - A regular supplier of the Beneficiary administration participates as a member of a tender evaluation committee
- Other elements and examples indicating a risk of privileged relationship with tenderers:
 - The same tenderer (or small group of tenderers) is invited with unusual frequency to tender for different contracts
 - The same tenderer (or small group of tenderers) wins an unusually high proportion of the bids
 - A tenderer is frequently awarded contracts for different types of goods or services
 - The winning tenderer invoices additional goods not foreseen in the tender (e.g. additional spare parts invoiced without clear justification, installation costs invoiced although not provided for in the offer).

Other documentation, issues and examples indicating a risk of irregularities:

- Use of photocopies instead of original documents
- Use of pro-forma invoices as supporting documents instead of official invoices
- Manual changes on original documents (e.g. figures manually changed, figures "tippexed" etc.)
- Use of non-official documents (e.g. letterhead paper not showing certain official and/or compulsory information such as commercial registry number, company tax number etc.)

HOW TO USE THIS MODEL REPORT? All text highlighted in yellow in this model report is for instruction only and auditors should remove it after use. Information requested in pointed brackets <.....> (e.g. <name of the Coordinator> must be filled in by the auditor.

<To be printed on AUDITOR'S letterhead>

Report for an Expenditure Verification of a Twinning Grant

<Title of and number of the Twinning Grant Contract >

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Report of Factual Findings

<Name of contact person(s)>, < Position>

< name of the Coordinator>

<Address>

<dd Month yyyy>

Dear *<Name of contact person(s)>*

In accordance with the terms of reference dated *<dd Month yyyy>* that you agreed with us, we provide our Report of Factual Findings ("the Report"), with respect to the accompanying Financial Report for the period covering *<dd Month yyyy - dd Month yyyy>* (Annex 1 of this Report). You requested certain procedures to be carried out in connection with your Financial Report and the European Union financed Twinning Grant Contract concerning *<title and number of the contract>*, the "Twinning Contract".

Objective

Our engagement was an expenditure verification which is an engagement to perform certain agreed-upon procedures with regard to the Financial Report for the Twinning Grant Contract between you and *<the European Commission or the name of another contracting authority>* the "Contracting Authority". The objective of this expenditure verification is for us to carry out certain procedures to which we have agreed and to submit to you a report of factual findings with regard to the procedures performed.

Standards and Ethics

Our engagement was undertaken in accordance with:

- International Standard on Related Services ("ISRS") 4400 *Engagements to perform Agreed-upon Procedures regarding Financial Information* as promulgated by the International Federation of Accountants ("IFAC");
- the *Code of Ethics for Professional Accountants* issued by the IFAC. Although ISRS 4400 provides that independence is not a requirement for agreed-upon procedures engagements, the Contracting Authority requires that the auditor also complies with the independence requirements of the *Code of Ethics for Professional Accountants*;

Procedures performed

As requested, we have only performed the procedures listed in Annex 2A of the terms of reference for this engagement (see Annex 2 of this Report).

These procedures have been determined solely by the Contracting Authority and the procedures were performed solely to assist the Contracting Authority in evaluating whether the expenditure claimed by you in the accompanying Financial Report is eligible in accordance with the terms and conditions of the Twinning Grant Contract.

Because the procedures performed by us did not constitute either an audit or a review made in accordance with International Standards on Auditing or International Standards on Review Engagements, we do not express any assurance on the accompanying Financial Report.

Had we performed additional procedures or had we performed an audit or review of the financial statements of the Member State Partner(s) in accordance with International Standards on Auditing, other matters might have come to our attention that would have been reported to you.

Sources of Information

The Report sets out information provided to us by you in response to specific questions or as obtained and extracted from your accounts and records

Factual Findings

The total expenditure which is the subject of this expenditure verification amounts to EUR <xxxxxxx>.

The Expenditure Coverage Ratio is <xx%>. This ratio represents the total amount of expenditure verified by us expressed as a percentage of the total expenditure which is the subject of this expenditure verification. The latter amount is equal to the total amount of expenditure reported by you in the Financial Report and claimed by you for deduction from the total sum of pre-financing under the Twinning Grant Contract as per your Payment Request of <dd Month yyyy>.

We report the details of our factual findings which result from the procedures that we performed in Chapter 2 of this Report.

Use of this Report

This Report is solely for the purpose set forth above under objective.

This report is prepared solely for your own confidential use and solely for the purpose of submission by you to the Contracting Authority in connection with the requirements as set out in Article 15 of the General Conditions of the Twinning Grant Contract. This report may not be relied upon by you for any other purpose, nor may it be distributed to any other parties.

The Contracting Authority is not a party to the agreement (the terms of reference) between you and us and therefore we do not owe or assume a duty of care to the Contracting Authority who may rely upon this expenditure verification report at its own risk and discretion. The Contracting Authority can assess

for itself the procedures and findings reported by us and draw its own conclusions from the factual findings reported by us.

The Contracting Authority may only disclose this Report to others who have regulatory rights of access to it in particular the European Commission [to *delete if the Commission is the Contracting Authority*], the European Anti-Fraud Office and the European Court of Auditors.

This Report relates only to the Financial Report specified above and does not extend to any of your financial statements.

We look forward to discussing our Report with you and would be pleased to provide any further information or assistance which may be required.

Yours sincerely,

Auditors' signature [*person or firm or both, as appropriate and in accordance with company policy*]

Name of Auditor signing [*person or firm or both, as appropriate*]

Auditors' address [*office having responsibility for the engagement*]

Date of signature <dd Month yyyy> [date when the final report is signed]

1. INFORMATION ABOUT THE TWINNING GRANT CONTRACT

[Chapter 1 should include a brief description of the Twinning Grant Contract and the Action, the Coordinator/Member State Partner(s) and key financial/budget information. (maximum one page)]

2. PROCEDURES PERFORMED AND FACTUAL FINDINGS

We have performed the following specific procedures listed in Annex 2A of the terms of reference for the expenditure verification of the Twinning Grant Contract ("ToR"):

- 1 General Procedures
- 2 Procedures to verify conformity of expenditure with the budget and analytical review
- 3 Procedures to verify selected expenditure

We have applied the rules for selection of expenditure and the principles and criteria for verification coverage as set out in Annex 2B (sections 3 and 4) of the ToR for this expenditure verification.

[Explain here any difficulties or problems encountered]

The total expenditure verified by us amounts to EUR <xxxx> and is summarised in the table below. The overall Expenditure Coverage Ratio is <xx%>.

[Provide here a summary table of the Financial Report in Annex 1, presenting for each (sub) heading the total expenditure amount reported by the Coordinator, the total expenditure amount verified and the percentage of expenditure covered]

We have verified the selected expenditure as shown in the above summary table and we have carried out, for each expenditure item selected, the verification procedures specified at point 3.1 to 3.7 of Annex 2A of the ToR for this expenditure verification. We report our factual findings resulting from these procedures below.

1. GENERAL PROCEDURES

1.1 Terms and Conditions of the Twinning Grant Contract

We have obtained an understanding of the terms and conditions of this Twinning Grant Contract in accordance with the guidelines in Annex 2B (section 2) of the ToR.

[Describe factual findings and specify errors and exceptions. Procedures 4.1 - 4.6 in Annex 2A. If there are no factual findings this should be explicitly stated as follows for each procedure: "No factual findings have arisen from this procedure".]

1.2 Financial Report for the Twinning Grant Contract

1.3 Rules for Accounting and Record keeping

1.4 Reconciling the Financial Report to the Member State Partner(s) Accounting System and Records

1.5 Exchange Rates

1.6 Simplified Cost Options

2. PROCEDURES TO VERIFY CONFORMITY OF EXPENDITURE WITH THE BUDGET AND ANALYTICAL REVIEW

2.1 Budget of the Twinning Grant Contract

2.2 Amendments to the Budget of the Twinning Grant Contract

[Describe factual findings and specify errors and exceptions. Procedures 2.1 – 2.2 in Annex 2A. If there are no factual findings this should be explicitly stated as follows for each procedure: "No factual findings have arisen from this procedure".]

3. PROCEDURES TO VERIFY SELECTED EXPENDITURE

We have reported further below all the exceptions resulting from the verification procedures specified at point 4.1– 4.6 of Annex 2A of the ToR for this expenditure verification insofar these procedures applied to the selected expenditure item.

We have quantified the amount of the verification exceptions found and the potential impact on the EU contribution, should the Commission declare the expenditure item(s) concerned ineligible (where applicable taking into account the percentage of funding of the Commission and the impact on indirect expenditure (e.g. administrative costs, overheads)). We have reported all the exceptions found including the ones for which we cannot quantify the amount or the potential impact on the EU contribution.

[Specify the expenditure amounts / items for which exceptions (= deviations between facts and criteria) were found, and the nature of the exception – this means which of the specific condition described at point 4.1 to 4.6 of Annex 2A of the ToR were not respected. Quantify the amount of verification exceptions found and the potential impact on the EU contribution, should the Commission declare the expenditure item(s) concerned ineligible]

3.1 Eligibility of Costs

We have verified, for each expenditure item selected, the eligibility criteria set out at procedure 3.1 in Annex 2A of the ToR for this expenditure verification.

*[Describe factual findings and specify errors and exceptions. **Procedure 3.1 in Annex 2A:** eligibility of costs and the eligibility criteria (1) to (9). **Example:** we found that an expenditure amount of EUR 6,500 included in subheading 3.2 (furniture, computer equipment) of the Financial Report was not eligible. An amount of EUR 2,000 related to expenditure incurred outside the implementation period. Supporting evidence was not available for three transactions totalling EUR 1 200. The required procurement rules for purchases of office computers for EUR 3,300 were not respected. (Note: relevant details such as accounting record references or documents should be provided).]*

3.2 Eligible Direct Costs (Article 14.2 of the General Conditions)

3.3 Provision for Contingency Reserve (section 6.2.11 of the Twinning Manual)

3.4 Twinning Project Support Costs (section 6.2.14 of the Twinning Manual)

3.5 In kind contributions (Article 14.8 of General Conditions)

3.6 Non-eligible costs (Article 14.9 of GC)

3.7 Revenues of the Action

*[Describe factual findings and specify errors and exceptions. **Procedures 4.2 - 4.6 in Annex 2A]***

Annex 1 Financial Report for the Twinning Grant Contract

*[Annex 1 should include the Member State Partner(s) financial report for the Twinning Grant Contract, which is the subject of the verification. The financial report should be dated and **indicate** the period covered.]*

Annex 2 Terms of Reference Expenditure Verification

*[Annex 2 should include a signed and dated copy of the terms of reference for the expenditure verification of this Twinning Grant Contract including Annex 1 (information about the Twinning Grant Contract) and Annex 2A (Listing of the specific **procedures** to be performed).]*

1. The Project Budget (Annex A3)

1.1 General remarks

The total budget allocated to the execution of the Twinning project must remain within the limits of the amount referred to in the project Twinning Fiche. No increase of this amount is allowed.

The Twinning initial and subsequent rolling work plans shall be accompanied by a detailed budget. For each activity, individual items of expenditures shall be listed and quantified and unit costs and flat rates as per the contract accounted for.

While the work plan should define all activities foreseen in the framework of the Twinning project, irrespective of whether they are carried out under the responsibility of the Beneficiary or of the MS, the breakdown of costs shall be provided only for activities financed by the EU grant.

1.2 Structure of the budget

The Twinning budget shall have one budget heading identifying the compensation of costs related to the RTA and his/her assistant(s), one budget heading for the horizontal costs, one budget heading for the mandatory results/outputs broken further down in components linked to each mandatory result/output and the detailed activities under these, one budget-line for the contingency reserve and one budget-line for the flat rate for indirect costs.

The global amount allocated for each budget heading and budget line is included in the initial contract as Annex A3 to the Twinning Grant Contract

For the purpose of the application of the 25% rule for changes via addendum only the budget headings, but not the budget lines, are concerned.

The relevant unit costs and flat rates set for Twinning projects are reflected under each budget heading and its sub-headings

Participation in actions linked to development of the initial and subsequent work plans including Project Steering Committee meetings by the Member State PL, Component leaders and other support staff and participation in events agreed under the communication and visibility plan by the Member State PL(s) are covered under the budget heading for horizontal cost. Member State Component Leaders and Beneficiary Component Leader counterparts should participate in the meetings on topics related to their competences. If not present in the Beneficiary country for the implementation of project activities at the moment of the meeting, Member State Component Leaders could contribute via video- or tele-conferencing. Member State NCPs and the Beneficiary NCPs can attend any meeting of the Project Steering Committee on their own costs. For the activities mentioned the Member State PL() and/or other support staff are considered short term experts. Travel and daily subsistence allowances linked to the participation of the Beneficiary PL and/or RTA counterpart in Commission Headquarters trainings are also covered under this budget heading as is the costs – based on real costs - of the communication and visibility plan and the exceptionally justified supplies necessary for efficient implementation of the project.

Regarding the amount allocated to the budget heading for mandatory results/outputs, the amounts defined for each component (referring to each mandatory result/output) should at the initial contract stage be defined as a global amount, as also identified in Annex A3 of the Twinning Grant Contract.

The allocation for Contingency reserve is fixed as 2.5% of the direct costs at the time of the contracting. Should the reserves be utilised for the implementation of the project the reserves are re-allocated to the relevant budget heading.

The flat rate for indirect costs is fixed at 6% of the direct costs as per Annex B.

In the budget accompanying the initial and subsequent work plans, the individual activities represent separate items under the relevant budget heading, broken-down according to the specific costs for the activity. An activity can include a number of sub-activities.

Costs budgeted in simplified forms (unit costs or flat rates as per Annex B) shall be identified in Annex A3 of the Twinning Grant Contract, with the indication of the applicable values. Those values shall appear, as appropriate, in the breakdown of costs for each activity of the work plan.

All amounts established as unit costs or flat rates remain unchanged for the whole duration of the implementation of the project.

2. Changes to a Twinning Grant Contract

The work plan of a Twinning project needs to be prepared and agreed with sufficient detail before the activities linked to the components are implemented, to provide objective grounds for the funding requested. However, in practice, with many different activities taking place, a Twinning project is subject to all sorts of unforeseen events and may need to be adjusted in the course of implementation. A high degree of flexibility is therefore necessary. **Changes to the mandatory results/outputs should however be exceptional and duly justified and should not contradict the provisions of the respective financing decisions.**

The following section therefore firstly details (1) the requirements for all changes to a Twinning Grant Contract and thereafter (2) the more specific rules regarding budgetary changes.

(1) Changes in general

The following procedures shall apply:

A. Addenda

Substantial changes to the Twinning Grant Contract must be formalised in an addendum signed by all contracting parties including the PL(s) of both Member State administration and Beneficiary administration and is processed according to implementation mode (direct or indirect).

The following changes to a Twinning Grant Contract require a formal addendum:

- The relevant field of cooperation with the EU and/or the *Union acquis* related to the Twinning project work plan).
- The Member State administration involved in the Twinning project as mentioned in Article 5 of the Twinning Grant Contract.

- The execution period of the contract and the implementation period of the Action (Article 2 of the Twinning Grant Contract).
- Mandatory results/outputs and targets to be achieved in line with the Twinning project work plan.
- Identity of the Member State and Beneficiary PLs, and MS RTA
- Reallocations beyond 25% of the budget headings under the Twinning Grant Contract (Annex A3).

An addendum is not required when the implementation and/or the funding of the Twinning Grant Contract is suspended or resumed, or when the Twinning Grant Contract is terminated. The decision to suspend and resume the implementation and/or the funding of the Twinning Grant Contract or to terminate the Twinning Grant Contract is regulated by Article 7 of the Special Conditions (Annex A) and Articles 11 and 12 of the General Conditions (Annex A2).

As a result of the lifting of a suspension, an addendum may be required to extend the duration of the contract and, if relevant, to adapt the Twinning Grant Contract to the new implementing conditions. The extended implementation period must however not go beyond the end of the operational implementation phase of the Financing Agreement under which the Twinning Grant Contract is funded (where there is a Financing Agreement).

When the Contracting Authority is not the EUD, the decision to suspend or terminate the Twinning Grant Contract requires the prior approval of the EUD.

B. Work plans and side letters

Changes to work plans and side letters and corresponding budgets resulting in re-allocations above 25% between budget headings require an addendum to be processed.

Changes processed cannot affect the basic purpose of the project and/or the substantially change the mandatory results/outputs even if agreed in the Project Steering Committee.

Changes concerning the identity of Member State Component Leaders and junior PL.

Work plans

The initial 6 months minimum work plan will serve as the basis for the development of a rolling work plan, with the progressive addition of the details of further and/or closed activities. As a living document, it is regularly updated to take stock of progress made, foreseen or unforeseen developments, availability of Member State and Beneficiary experts, etc., always in the prospect of the achievement of the mandatory results/outputs. The initial and the subsequent updates of the work plan are formalised as part of the quarterly meetings of the Project Steering Committee (see section 5.2.4 of the Twinning Manual).

The work plan is composed of two parts, the description of activities and the corresponding budget. Activities must be identified with the same reference and title in both parts, so that costs can clearly and unambiguously be associated to each budget heading and components.

The work plan being defined as a sequence of activities to be implemented by one side and/or the other, together constituting a strategy aimed at achieving the mandatory results/outputs.

The work plan needs to explicitly mention the Beneficiary departments or bodies concerned by the activities, the staff responsible for the mobilisation of human and logistical resources, the financial resources that might be necessary from the Beneficiary side and the timetable of

actions to be executed in parallel or complementarily to the activities implemented by Member State experts. The model for the work plan is under Annex C15.

Side letters

Side letters are reserved to changes taking place between Project Steering Committee meetings. These side letters are discussed at the first coming Project Steering Committee after their notification to the Contracting Authority. The content and budgetary consequences of a side letter are reflected in the updated work plan including the budget changes being discussed at the Project Steering Committee meeting. The model for the side letter is under Annex C13.

The two PLs (Member State and Beneficiary) jointly decide on a side letter, provided the principles described in the present section as well as the Twinning rules are respected. They formalise the change in the form of a side letter to the Twinning Grant, which lays down the changes and which is jointly signed by both Member State and Beneficiary PL. Member State PL may however delegate RTA to sign side letters on his/her behalf. The side letter is addressed to the Contracting Authority.

The duly signed side letter must be notified by a secure means of communication, so that dispatch can be proven in the event of dispute to the Contracting Authority and copied the EUD (when the EUD is not the Contracting authority).

Changes must be notified before the activities covered by the side letter are implemented: the changes will become effective immediately two days after the date of notification of the side letter. Costs incurred before the side letter comes into effect are not eligible and shall not be reimbursed.

(2) Changes with budgetary impact

The following principles apply to all budgetary changes whatever their impact:

- The overall budget for a Twinning project cannot be increased: existing activity(ies) must be reduced or cancelled to introduce and finance new activity(ies);
- The unit costs must respect the rates set in Annex B to the Twinning Manual; each Twinning project must include a full-time Resident Twinning Adviser (RTA), seconded to the Beneficiary administration for a minimum of twelve consecutive months; transfers between budgetary resources may not jeopardise this requirement;
- Introduction of a new activity must be justified by showing that it will be of real use in achieving the mandatory results/outputs and directly influencing the specific objectives/outcomes and indirectly influencing the overall objective/impact; Availability of funds (following savings under or cancellation of existing activities) is not sufficient to justify the introduction of new activities and/or the extension of the execution period of the Twinning Grant Contract if not clearly linked to achieving mandatory results/outputs and/or sustainability activities;
- Twinning Grant Contracts can only be modified during the execution period of the Contract;
- Costs related to activities implemented before the entry into force of the corresponding addendum or side letter is not eligible and shall not be reimbursed.

Specific budgetary changes through addenda: Budgetary changes are summed up regularly as part of the work plan and corresponding budget updates. Once the total cumulated amount of modifications reaches 25% between budget headings, any further modification (independent of its size) requires an addendum to the Twinning Grant Contract. After such an addendum, budgetary changes can again be introduced until the total cumulated amount of the further modifications reaches again 25% between budget headings.

Specific budgetary changes through side letters/rolling work plans:

- As long as the budgetary reallocations of appropriations remain under a cumulated total amount not exceeding 25% of the individual budget headings of the Twinning Grant Contract, changes can be introduced through side letters/work plans. In other terms, all budgetary changes introduced through side letters/work plans are summed until the threshold of 25% between budget headings of the Twinning Grant Contract is reached.
- The budget modification by which the 25% threshold is reached requires an addendum. After such an addendum, budgetary changes can again be introduced through side letters/work plans, until the total cumulated amount of the further modifications reaches again 25% between the budget headings of the Twinning Grant Contract.

3. Eligible costs

3.1 General remarks

Only costs related to activities organised in the Beneficiary country or in a Member State are eligible for reimbursement from the Twinning project budget. They must be incurred during the implementation period of the project, with the exception of costs related to the inbound flight of the RTA, the participation of the RTA, Beneficiary PL and/or RTA counterpart to the Commission Headquarters training (if attended before the start of implementation of the project – see section 4.1.6.6 of the Twinning Manual) and the costs related to the preparation of the expenditure verification report (see section 5.5.4 of the Twinning Manual).

The grant awarded to a Member State for the implementation (alone or in consortium with other Member States) of a Twinning project is meant to compensate costs borne by that Member State (or consortium of Member States) in order to achieve the mandatory results/outputs through the deployment of expertise and through the horizontal activities, as for all grants awarded by the European Union, the no-profit principles apply also to Twinning grants.

The value of private sector input is limited to an overall ceiling of EUR 5 000 per component under the budget heading mandatory results/outputs and in the case of supplies/goods under the budget heading horizontal costs to EUR 5 000. Costs for RTA assistant(s) under the budget heading RTA and related costs, the communication and visibility plan related costs under budget heading horizontal costs and translation/interpretation costs related to activities under the budget heading for Mandatory results/outputs, are not subject to these ceilings.

Visits to the Beneficiary administration by Member State(s)'s officials, assimilated agents and/or support staff (other than the PL) not motivated by a direct contribution to the implementation of project activities, are obviously not eligible and hence not covered by the project's budget.

No direct, indirect or running costs borne by the Beneficiary in the framework of the implementation of a Twinning project can be financed by the project's budget. Moreover, the

Beneficiary shall ensure with own resources that adequate facilities for professional use are available for the Member State experts and in particular for the RTA and his/her assistant(s).

Duties, taxes and charges including VAT are not eligible under the Twinning Grant Contract, unless the Member State can demonstrate that it cannot be exempted or reimbursed, and under the condition that the EU programme funding the Twinning project allows for the reimbursement of such taxes (as per Article 14.2 of the General Conditions of the Twinning Grant Contract).

Member States are advised to carefully enquire and cooperate with the EUD before engaging in any project-related purchase in the Beneficiary country that may involve the payment of VAT or of any other duties, taxes and charges, since certain countries have a mechanism in place with the local Ministry of Finance to handle reimbursement of VAT and other duties for EU financed projects.

In Twinning projects, **different types of staff** will be compensated for their input:

As a rule, Member State experts (RTA and experts going on missions) and Member States Project Leaders are expected to be permanent public administration or assimilated agents/staff. Compensation for RTAs whether coming from the public administration or a mandated body is regulated by the provision in Annex B (as reflected below under 3.2).

Temporary public staff may exceptionally be hired by Member State administrations, semi-public or mandated bodies, as per the provisions in the Twinning Manual.

Recently retired experts may be reactivated as temporary public staff, either by administrations or mandated bodies. Like temporary staff, they must be linked to the public administration or mandated body responsible for a Twinning project by a contract. Compensation of the salary of retired experts will be based on the above principles for temporary public staff.

It is further reminded that Member States administrations should avoid at all costs to use mandated bodies as umbrella organisations to involve private sector experts hired for contractual assignments limited to their Twinning involvement, without any structural linkage to the body involved. This because Twinning offers hands-on, practical expertise, provided by civil service from peer administrations, and in order to preserve this distinctive quality of Twinning it is essential that the experts proposed by the Member State administrations are administrative practitioners.

3.2. The Resident Twinning Adviser (RTA) related costs

3.2.1 Unit cost for compensation for remuneration and non-wage costs

The assignment of a Member State official or assimilated agent as RTA for a Twinning project has the effect that the concerned person will be absent from duty in his or her institution for a period, which from empiric data on average is 18 months. All costs sustained by an institution for the remuneration of a member of its staff being assigned as RTA shall be fully compensated.

The institution dispatching the RTA shall receive a reimbursement equalling the remuneration of the RTA on the basis of an analytical accounting statement of the last closed accounting year taking full account of all statutory rights according to the civil service legislation of the given Member State (among other things salary, incentives, statutory bonus schemes, and

predictable salary changes). The monthly rate will be calculated on the basis of the estimated costs for the months of assignment, divided by the number of months of assignment.

Similarly, the institution dispatching the RTA shall receive a reimbursement equalling the non-wage labour costs incurred for the RTA, including compulsory social security contributions such as those related to health, pension, unemployment), based on an analytical accounting statement of the last closed accounting year. The non-wage labour costs should take full account of statutory rights according to the civil service legislation of the given Member State in particular rights of civil servants' working abroad, family allowances and insurances.

While submitting their analytical accounting statements, Member States shall pay particular attention to specifying all elements taken into consideration.

In the case of wages, reference shall be made to the basic salary and to statutory benefits. The basic salary shall be determined in accordance with the pay grade held: functions performed by the civil servant are therefore irrelevant and solely the pay grade established on the basis of the official remuneration schemes for the public service at national or local level is considered. The other statutory costs shall include all additional pays in form of statutory benefits linked to specific functions, responsibilities and conditions, as well as specific salary components that are not paid on a monthly basis, such as holiday allowances and additional month(s)'s pay at the end of the year. Since the diversity of national legislative conditions for remunerating personnel does not allow compiling an exhaustive list of eligible cost components, Member States shall be guided by the principle that costs which are in line with their usual policy on remuneration and in compliance with the national legislation can be included. Non-statutory, non-mandatory and discretionary premiums or bonuses shall not be included.

In the case of non-wage labour costs, reference shall be made to the employer's social contributions such as insurance contributions, payments for healthcare, labour disability, unemployment and other statutory allowances.

If the expert proposed as RTA is a reactivated retired official or assimilated agent (see section 4.1.5 of the Twinning Manual), the salary to be reimbursed by the project shall be based on the analytical accounting statement of the last closed accounting year when the expert was still on duty. If however the applicable national legislation provides for deduction of the pension amount from a public sector salary, the project shall only reimburse the actual salary and non-wage expenditure of the institution reactivating the expert.

3.2.2 Allowances

Unit cost for compensating daily subsistence expenditure

While it can be expected that the RTA's salary covers expenses that continue to be borne in the place of origin, the Member State can pay the RTA a daily subsistence allowance to meet the extra costs of living in the Beneficiary country, such as lodging, extra security and additional health insurance.

The daily subsistence allowance for the RTA is capped at maximum 75% of the *per diem* rate for the Beneficiary country published by the Directorate-General for International

Cooperation and Development (DG DEVCO) and applicable at the signature of the Twinning contract.

Per diem rates are communicated by Commission Headquarters to National Contact Points in Member State and Beneficiary country. They are based on the list which is available on Europe Aid website⁴⁰. They are maximum rates: lower rates may be agreed and applied in a Twinning contract.

Considering that the subsistence allowance for the RTA covers costs that need to be met also during temporary absences such as holidays and business trips, Member States can pay it for the whole duration of the assignment of the RTA in the Beneficiary country.

RTAs are expected to find housing and register with the authorities without assistance from the Commission. They may however obtain advice from their own Embassy, the EUD and/or the Beneficiary administration.

Unit cost for compensating travel of the RTA and family

If the RTA moves to the Beneficiary country **without** household effects or family, or both, travel costs can be compensated as a monthly travel allowance to cover return fares with one registered luggage. The amount of this monthly allowance shall be established based on the economically most favourable quote among those provided by three travel agencies before the signature of the Twinning contract or on the quote provided by the entity of the MS administration selected by competitive procedure in charge of travel arrangements. The quotes shall be endorsed by the authority signing the Twinning contract.

If the RTA moves to the Beneficiary country **with** household effects or family, or both, travel costs can be compensated as a yearly travel allowance to cover return fares with one registered luggage for the RTA and each accompanying member of his or her family. The amount of this yearly allowance shall be established with the same method used for the monthly allowance.

Visa costs are eligible for reimbursement on basis of costs incurred as evidenced by a paid invoice.

Travel of the RTA within the Beneficiary country and minimum 25 km from the duty station must be identified and budgeted separately. Whenever appropriate and possible, the use of public transport is mandatory. Such costs will be reimbursed on basis of costs incurred as evidenced by a paid invoice.

3.2.3. Reimbursement of Schooling fees

For the purpose of determining eligible costs for compensation of schooling and travel allowances a 'dependent child' as defined under the legislation of the given Member State is the RTA's or the RTA's spouse's legitimate, natural, adopted or foster child, established by legal decision and who actually moves with him/her to the country of assignment. This definition also applies to a child for whom an application for adoption has been lodged and the adoption procedure started.

⁴⁰ http://ec.europa.eu/europeaid/diem-rates-applicable-eu-funded-external-aid-contracts-17032017_en

If the RTA moves to the place of assignment accompanied by depended children, costs for schooling can be reimbursed by the project budget provided that the tuition is defined as per the rules for full-time schooling in the Beneficiary country or in case no such rules exists as a minimum of 16 hours of teaching per week for a minimum period of three consecutive months.

Enrolment fees, exam fees, transport to and from school provided by the school and itemised in the school fees, and cost of books and other material required for participation in compulsory classes is reimbursed whilst costs of private transport to and from school, school meals, uniforms, after-school or other extra-curricular classes and activities and non-compulsory school trip are not eligible and will not be reimbursed by the project.

School fees are reimbursed up to a ceiling of EUR 18 600 per child and per school year. Reimbursement shall be based on itemised bills, accompanied by a document, duly certified by the educational establishment in question, providing the name and surname of each child, the sum incurred per child and the currency; the date of the payment to the educational establishment, the school year and the period covered (month, term, semester).

Fees will vary according to the age of the child. Childcare costs are not eligible for reimbursement.

Reimbursement will be based on actually incurred costs and itemised bills and the RTA must provide the following information, in a document duly certified by the educational establishment in question:

- first name and family name of each child
- the sum incurred per child
- the date on which payment was made by the RTA
- the currency in which payment was made
- the relevant academic year and the period covered (month, term, semester)

The reimbursement will be based on real costs as evidenced by a paid invoice.

3.2.4 Reimbursement of Removal Costs

The Twinning project can reimburse, on the basis of an invoice, the costs related to the removal of part or all of the RTA furniture and personal effects (including car) between the place of regular employment and the place of assignment, at the beginning and at the end of the assignment. Full risk insurance costs for the transport of personal effects, household contents, and vehicle (if applicable), should be included in the offer for removal.

The reimbursement based on the real costs based on the cheapest of three offers provided by removal companies. Reimbursement will be based on actually incurred costs and itemised bills as evidenced by a paid invoice.

In case of replacement of the RTA in the course of the implementation of a Twinning project for reasons other than force majeure (as defined in General Conditions article 11.8) removal costs of the incoming RTA are not reimbursed if the outgoing RTA benefited of such reimbursement.

Note:

- The same terms apply to removals back to the home country, which must take place within three months of the end of the period of secondment.

- Costs resulting from any delay in the delivery of freight by any means will not be reimbursed.
- Any dispute between RTAs and a removal/storage company, regarding any aspect of removal/storage or payment, is the sole responsibility of RTAs.

3.2.5. Leave Entitlement

The MS may be compensated for costs incurred for leave entitlements of the RTA for the time of his assignment in the Beneficiary country based on 2.5 working days per month of completed service (i.e. 30 days per year). Regarding public holidays RTAs will be entitled to take leave on public holidays of the country. The public holidays will be the same as those allowed for counterpart Beneficiary officials in the administration with which they work.

Concerning special leave the RTA may, be accorded special leave in accordance with the rules regulating his assignment between him/her and his home administration. Leave authorisation must be obtained from the Member State PL in writing and in advance.

3.2.6 Fiscal situation of RTAs

The Resident Twinning Adviser (RTA) must observe the national tax legislation of his/her home country with regard to income earned during the period of secondment in the Beneficiary country.

The possible exemptions from customs duties, import duties, taxes and other fiscal charges for the RTA are usually governed by the Framework and/or Financing Agreement signed between the Commission and the Beneficiary, regarding EU financial assistance to the country.

3.3 Costs for short term experts working in the Beneficiary country

Unit cost for compensation for remuneration and non-wage costs

Member States shall be compensated with a flat daily allowance for the absence from duty of officials or assimilated agents who act as short-term Twinning experts, which means experts being dispatched for less than 29 consecutive calendar days in the Beneficiary country.

The flat daily allowance to be paid to Member States to compensate the absence from duty of officials or assimilated agents acting as short-term Twinning experts is 350€/day. A short term expert input is defined as missions to the Beneficiary country

Missions of the Member State Project Leader and support staff to the Beneficiary country as / in the capacity of short term experts can be covered by the project's budget if linked to work plan preparations and updates, participation in communication programme related actions and Project Steering Committees.

Fees can be paid for travel days when work is performed in the Beneficiary country - full or half working days only will be taken into account. However, fees are never paid when travel takes place during weekend. This must be considered when calculating the costs for short term inputs and budgeting the appropriate working days.

Allowances for short term experts

Unit cost compensating daily subsistence expenditures

A Member State can pay its officials or assimilated agents a subsistence allowance when they are on mission to the Beneficiary country. The maximum amount of this allowance corresponds to the *per diem* rate for the Beneficiary country published by DG DEVCO and applicable at the signature of the Twinning Grant Contract.

Per diem rates are communicated by Commission Headquarters to National Contact Points in Member State and Beneficiary country. They are based on the list which is available on Europe Aid website⁴¹. They are maximum rates; lower rates may be agreed and applied in a Twinning contract.

Unit cost for compensating Travel

Each time a Member State official or assimilated agent is dispatched to the Beneficiary country to act as a short-term expert, travel costs should be compensated on the basis of a travel allowance established based either on the economically most favourable quote among those provided by three travel agencies gathered by the MS administration, or on the quote provided by the entity of the MS administration selected by competitive procedure in charge of travel arrangements.

The unit costs shall be agreed between the contracting parties for the purpose of signing the Twinning contract.

In case of travel by car from the MS to the Beneficiary country, the CA and the MS will at contracting stage establish the compensation per trip for such travel.

Transport to and from the airport of the city where the expertise is to be delivered is considered as local transportation and is covered by the daily subsistence allowance fixed at a maximum of the DG DEVCO per diem rate.

Travel of Member State experts within the Beneficiary country and minimum 25 km from the duty station must be identified and budgeted separately. Whenever possible, the use of public transport is mandatory. Such costs will be reimbursed on basis of costs incurred as evidenced by a paid invoice.

Visa costs are eligible for reimbursement on basis of costs incurred as evidenced by a paid invoice.

Should a unit cost not have been established for a travel route at the stage of contracting the will be covered on the basis of reimbursement of costs incurred as evidenced by a paid invoice.

3.4 Costs for Assistants to the RTA

Unit cost for compensating RTA assistant(s)

A RTA is normally supported by one, and exceptionally more, full time administrative or language assistant(s), or by an assistant who performs both the role of administrative and language assistant, whose monthly payment(s) shall be budgeted as monthly unit costs, based

⁴¹ http://ec.europa.eu/europeaid/diem-rates-applicable-eu-funded-external-aid-contracts-17032017_en

on the value of the contract(s) signed divided by months of contract duration, following a procurement procedure and established on a case-by-case basis taking into consideration conditions prevailing in the Beneficiary country and indications provided by the local EU Delegation.

The selection and award procedures shall follow the provisions of Annex A4 of the Twinning Grant Contract and minimum three candidates must be assessed/interviewed.

As for any input by the Beneficiary, costs related to the assistant(s) made available to the RTA at the beginning of implementation of the project (see section 4.2.6 of the Twinning Manual) cannot be covered by the Twinning budget. Similarly, if the RTA assistant is seconded by the Beneficiary the corresponding costs are not eligible for funding through the Twinning project.

3.5 Costs for Beneficiary staff in Member State(s)

Unit cost for compensating travel and daily subsistence allowance for Beneficiary members of staff attending activities organised in a Member State (study tours, internships). Such costs are eligible and compensated on exact same conditions as per 3.3.

Costs for travel within and/or between Member States as part of the study programme are eligible.

For traineeships or internships lasting more than 28 days, the daily subsistence allowance however is reduced by 50% as of the 29th day.

No compensation for absence from duty will be paid.

3.6 Costs for Private Sector input

Member State Partners are not allowed to subcontract **key** activities of the Twinning project, which must in all cases remain the sole prerogative of the public sector actors of the Member State Partners.

Where a Member State Partner is unable to carry out an activity necessary to the implementation of the Twinning project and provides adequate certification to that effect, this activity may be subcontracted. This could be the case for example of software design or development, for which private sector specialist input would be essential for the achievements of the Twinning project.

All services to be subcontracted must be included in the budget of the Twinning Grant Contract with an annotation indicating clearly by which authority the item will be contracted and paid. Private sector experts included in the Twinning Grant Contract as described above must be budgeted based on their fees (invoices) and are **not** eligible for Twinning Project Support Cost. All invoices and supporting documents related to private sub-contractors input must be kept for expenditure verification and audit purposes. The reimbursement will be based on real costs as evidenced by a paid invoice.

The selection of private sector sub-contractors must comply with the rules and procedures described defined in Annex A4.

The maximum costs for input from the private sector is € 5.000 per component under the budget heading for mandatory results/outputs.

3.7 Other costs linked to activities in the Beneficiary country

For all procurements the rules and procedures under Annex A4 apply.

Training and conference venues

The main costs of activities implemented in the Beneficiary country are those covering transport, subsistence allowance and daily allowance of Member State experts (see above).

The Beneficiary administration shall make available, free of charge, appropriate venues for all activities performed in the Beneficiary country. In justified cases, where adequate venues are not available or the type of activity requires a specific environment (laboratories, training centres, etc.), venue renting costs are eligible for funding by the Twinning budget. Costs should be defined under the appropriate budget heading and sub-headings. In Annex A3 of the

Twinning Grant Contract and if the need is only realised at the implementation stage the issue can be defined in the work plan and the contingency reserve funds activated. The reimbursement will be based on real costs as evidenced by a paid invoice.

It is to be noted that no cost related to the participation of Beneficiary staff in activities (or their follow-up) organised in the Beneficiary country can be covered by the Twinning project. It is an obligation of the Beneficiary administration to ensure that its officials can profitably attend those activities.

Translation and interpretation

If the translation and interpretation services necessary for the implementation of activities cannot be provided by the Beneficiary administration with own resources, their cost can be covered by the project's budget as private sector input and foreseen under the relevant budget heading and sub-heading (component and activity under this). Such interpretation costs shall be compensated based on an invoice evidencing the real costs and based on a procurement procedure entailing receipt of three offers.

The Beneficiary administration informs the Contracting Authority or the EUD (when the EUD is not the Contracting Authority), during the contract preparations of such needs. Costs should be defined under the appropriate budget heading and sub-headings. In Annex A3 of the Twinning Grant Contract and if the need is only realised at the implementation stage the issue can be defined in the work plan and the contingency reserve funds activated.

If the volume of translation and/or interpretation requested through a Twinning project is expected to be considerable, it may be envisaged to instead recruit a full-time or part-time language assistant. The provisions for the recruitment of the RTA assistant (see section 6.2.13 of the Twinning Manual) also apply for the recruitment of the language assistant.

The reimbursement will be based on real costs as evidenced by a paid invoice.

Equipment and office supplies

Twinning projects do not include the purchase of equipment. The Beneficiary is solely and entirely responsible for providing all necessary office equipment to ensure effective working conditions for the project and, in particular, for the RTA and the RTA assistant(s).

In exceptional and duly justified cases, small items of essential supplies (e.g. small laboratory testing consumables or facilities, etc.) can be eligible for reimbursement, within the global ceiling of EUR 5 000 foreseen for the purchase of goods (see section 6.2.1 of the Twinning Manual).

Goods purchased with project funds become the property of the Beneficiary at the end of the project provided a handover certificate is signed by both PLs and the item/s is/are registered in the asset register of the Beneficiary.

The selection of providers shall follow the same approach foreseen for intangible supplies Rules of nationality and of origin applicable to the European Union programme funding the Twinning project apply.

The reimbursement will be based on real costs as evidenced by a paid invoice.

Communication and Visibility

Costs for implementation of the Communication and Visibility plan will be reimbursed based on real costs as evidenced by a paid invoice.

For purchases, see Annex A4.

3.8 Other costs linked to activities in the Member State

It is specifically noted that visits to non-EU Member States cannot be covered by a Twinning grant contract.

Although the bulk of activities of a Twinning project shall take place in the Beneficiary country, if necessary some of them can exceptionally take place in a Member State.

Activities organised in a Member State are mainly study visits; traineeships and internships can also be foreseen, if specifically justified. The usefulness of organising activities in a Member State rather than in the Beneficiary country shall always be considered in the light of efficiency, effectiveness and sound financial management and duly argued as necessary for achieving the mandatory results/outputs. The same criteria apply to the definition of the number and profile of Beneficiary officials involved in such activities. Any study visit must be evaluated and followed up by the Beneficiary participants.

A Member State may also propose a limited number of internships in its own administration for selected Beneficiary officials if these are considered to contribute to the further reinforcement of the structural links between the administrations involved in the Twinning project. Internships differ from study visits not only in number of participants and duration, but also in methodology (following the Member State peers in their day-to-day tasks).

No cost related to the participation of Member State officials or assimilated agents in activities organised in a Member State can be reimbursed by the Twinning project.

Certain dedicated Member State training institutions delivering intensive highly specialised training operate on a fee basis for any trainee; in such cases fees are eligible. If these fees include accommodation or/and meals, the corresponding amounts must be deducted from the per diem paid to the participants in order that the total amount paid does not exceed the applicable per diem rate.

3.9 Commission Headquarters Training

The RTA receives preparatory training at the Commission Headquarters, prior to, or shortly after secondment to the Beneficiary country, including on the technical provisions of the Twinning Manual, (see section 4.1.6.6 of the Twinning Manual)

Ideally, the RTA should attend the training during the period between the award of the Twinning Grant Contract and the finalisation of the initial work plan. Invitations to attend the training are issued by the Twinning Coordination Team.

Costs related to the participation to the training (travel and per diem for Belgium) are eligible for reimbursement and can be included in the budget together with the other budgeted costs for the RTA related costs.

The Beneficiary PL or the RTA counterpart can attend the training together with the RTA of the same project. Costs (travel and per diem for Belgium) can be financed by the budget of the project (as for the RTA). Attendance of the Beneficiary PL cannot be deputised to a third

person, except to the RTA counterpart. The training being in principle given in English and French (simultaneous interpretation may be provided), persons who do not master either of these languages should refrain from attending.

Participation of the Beneficiary PL or of the RTA counterpart must be agreed with the Member State PL, who will be responsible for the logistical arrangements of such participation and will include the corresponding costs in the budget according to the same provisions applicable to the RTA.

Member State PLs may also attend the training if interested, but the corresponding costs are not eligible for reimbursement by the Twinning budget

3.10 Twinning Project Support Costs

Flat rate for compensating Twinning Project Support Costs

Twinning does not remunerate the experts mobilised, but compensates the Member State administration which, for certain periods of time, cannot expect that its officials perform the work for which it pays them. Therefore, in addition to the flat daily allowance (see section 2.3) paid for the days of work of officials or assimilated agents in the Beneficiary country, it is necessary to envisage a flat rate covering Twinning project support which compensates the Member State for other eligible costs incurred by engaging in a Twinning project.

The following Twinning project support costs are covered by this flat rate:

- a) Costs related to time spent by officials or assimilated agents in the Member State in order to prepare and follow-up their missions in the Beneficiary country;
- b) Costs related to time spent by the Member State(s) project leader(s) in order to coordinate project implementation from his/her home administration without being seconded from his/her post;
- c) Costs related to time spent and costs incurred for the delivery of activities during study visits of Beneficiary country's officials or agents in a Member State;
- d) Costs related to time devoted to the logistical arrangements necessary for the organisation of activities in the Beneficiary country.

Items a), b), c) and d) shall be compensated on the basis of a flat rate of 136% of all flat daily allowances paid for activities delivered in the Beneficiary country by short-time experts.

The Twinning Project Support Costs is reported by and paid as a flat rate to the Member State (Lead) Partner in conjunction with any fees corresponding to work performed in the Beneficiary country.

In the budget (Annex A3) and within each activity, every budget item corresponding to fees for work performed in the Beneficiary country is immediately followed by a budget item entitled "Twinning Project Support Costs" and quantified at 136% of the overall number of short term expert days. These amounts are indicative: payment will be based on the actual number of days of work performed in the Beneficiary country.

Twinning Project Support Costs if consortium

When a Twinning project is implemented by a consortium, the lead Member State shall transfer to the junior Member State(s) a share of the compensations for Twinning project support costs and for indirect costs proportionate to its/their participation in the work performed in the Beneficiary country. The lead Member State may retain a reasonable part of the compensations to cover the additional work and costs incurred due to its leadership. To avoid possible misunderstanding between consortium partners, the consortium agreement (see section 5.4.2 of the Twinning Manual) should lay down clear and precise modalities for the sharing of these compensations. The members of the consortium elaborate this agreement independently without any advice or interference from the Contracting Authority, the Beneficiary administration or Commission services.

3.11 Indirect costs

Flat rate for compensating indirect costs

A flat rate of 6% of total eligible direct costs is compensating the Member States for

- Costs related to time devoted to support the drafting of interim and final reports;
- Other costs such as training provided to officials, office space and equipment, human resources management, general management and administrative costs of the Member state grantee linked, among other things, to accounting or book-keeping or invoicing.

3.12 Costs for Expenditure Verification

A final report shall be accompanied by an expenditure verification report produced by an auditor approved or chosen jointly by the Contracting Authority and the Member State. Ideally, the auditor should already be identified at the time of contracting as per Article 5.2 of the Twinning Grant Contract. If not possible, the auditor can be chosen at a later stage and the information added to the contract.

The expenditure verification report shall be drafted according to Annex A6 of the Twinning Grant Contract. The expenditure verification report shall be submitted no later than three months after the conclusion of the implementation period of the project and in any case before the expiring of the execution period.

Costs for expenditure verification shall be budgeted under horizontal costs as a maximum amount.

4. Facilities provided by the Beneficiary administration

The Beneficiary must provide free of charge to the Member State experts, including the RTA and the RTA assistant(s), with a number of facilities for daily management of the project.

It is strongly recommended that the Contracting Authority as part of the preparations of the project analyses the facilities available and forwards a description of these when circulating the Twinning Fiche, since this will enable the Member State to propose additional measures as part of their proposal.

The analysis and the subsequent description should in particular include:

- office space including chairs, tables, air-conditioning etc.;

- computers including laptops and photocopiers;
- software and licenses including email systems and Internet access (enabling speedy communication);
- security measures linked to infrastructure and/or communication systems;
- secretarial support;
- venues for conferences, training and workshops;
- information access rights relevant to the assignment.

Should facilities currently not be adequate but the Beneficiary administration has undertaken a commitment to upgrade these, the Contracting Authority should evidence that the plans for such upgrade is timely in order to host the Twinning RTA and RTA assistant(s) and offer meeting and conference facilities etc. as required by the project, from the first day of activity.

5. Project reporting requirements

Proper project reporting is essential to ascertain effective follow-up of implementation, to evaluate results in realistic terms and to provide quality information for future programming of domestic reforms and of external assistance. The language used for the Twinning Grant Contract (see section 3.1.1 of the Twinning Manual) shall also be the language used for reporting purposes.

Two types of reports are foreseen in the framework of Twinning. An interim quarterly report shall be presented for discussion at each quarterly meeting of the Project Steering Committee. A final report shall accompany the request for payment of the balance of the grant. All reports shall be signed by the Member State PL and by the Beneficiary PL and submitted by the Member State PL to the Contracting Authority, with copy to the EUD (when the EUD is not the Contracting Authority).

Project reports shall focus on the implementation of the Twinning project, specifically on the progress (or lack of) made towards the achievement of mandatory results/outputs, the outcomes and the expected contribution to influence on long term impacts, but also place it in the context of related initiatives within the same programme and/or the same sector and hence be shared with other entities engaged in the sector – if so agreed between the parties. Twinning reports should be considered one of the information sources for sector or programme level programming and monitoring.

The Member State is in charge of drafting both interim and final reports. The Beneficiary administration shall be fully involved in the process of drafting the report and shall be given appropriate time to comment on drafts, so that at the signing of the report the Beneficiary PL fully endorses its content.

Reports must reflect not only the assessment of the Member State PLs on the progress of the Twinning project, but shall also incorporate information provided by the RTA, by the Beneficiary administration and by other sources of information.

All reports shall have a narrative section and a financial section. They shall include, as a minimum, the information detailed in sections 5.5.2 (interim reports) and 5.5.3 (final report) of the Twinning Manual. If minimum reporting requirements are not met, the Contracting Authority, in agreement with the EUD (when the EU it is not the Contracting Authority) and the Twinning Coordination Team, can decide to review or suspend funding of the Twinning project.

Reports must be submitted by the foreseen deadlines. They are deemed approved by the Contracting Authority in the absence of any feedback within 30 days following their formal submission. This approval by the Contracting Authority does not prejudge the eligibility of experts nor other cost items, which will only be verified at the expenditure verification stage or later audits.

Should a decision be taken to only have the **extensive** narrative reporting section every 6 months (see 5.5.2.2) then only an executive summary (progress achieved, recommendations, corrective measures to be decided upon in order to ensure the further progress) will be presented at the **quarterly** Steering Committee. A financial report should however - even in the case of the extensive narrative report only being presented every 6 months – still be presented and approved by the SC and the Contracting Authority.

It may be requested that reporting be done via an electronic system. The Contracting authority will inform the lead Member State of this requirement if applicable.

5.1 Quarterly interim reports

Quarterly interim reports are essential tools to monitor the implementation of a Twinning project and can contribute to facilitating the management of the Twinning project. The reporting period broadly coincides with the three months between two successive Project Steering Committee meetings.

The narrative section shall offer insight on the activities performed, give evidence of the work done and provide information on overall progress towards the achievement of the mandatory results/outputs, direct influence to the achievement of the specific objectives (outcomes) and indirect influence to the achievement of the general objectives (impacts). It shall also mention possible shortcomings and delays, elaborate on the evolution of risks and assumptions originally identified and propose adjustments and remedies, as necessary and in particular summarise decisions needed to be taken at the Project Steering Committee meeting. More in particular, the narrative section shall:

- include an executive summary of progress achieved and provide precise recommendations and corrective measures to be decided by in order to ensure the further progress;
- describe progress achieved in the implementation of the Twinning project for the period covered by the report, making direct reference to the timetables, targets and performance indicators as set out in the work plan and highlighting any previously unforeseen activities or activities that have been cancelled;
- update on the aspects influencing project implementation;
- update on the assumptions and risks for project implementation;
- describe the implementation process (dynamics of the overall sector reform situation and project-related developments, significant challenges and difficulties encountered);
- make an overall assessment of the progress achieved, including an explicit judgement on the likelihood of fully completing the project within the remaining time frame and budget;
- provide precise recommendations and corrective measures, if needed.

Specific reference should be made to the progress made towards the achievement of the mandatory results/outputs, the direct influence to the outcomes and on the likelihood of indirectly influence of the expected impacts as outlined in the Twinning Fiche. With performance measurement based indicators set in the initial work plan the persisting adequacy of those indicators should also be confirmed.

The financial section shall document the actual expenditure in relation to budgeted costs, detailing all items of expenditure incurred in the period covered by the report and indicating for each item the title/description, the amount in euro, the relevant budget headings and components and any reference to supporting documents.

The quarterly interim report shall be submitted for discussion at each meeting of the Project Steering Committee. To offer to participants the opportunity to examine the document, the draft interim report shall be sent by the Member State PL two weeks before the meeting to the Beneficiary PL, to the Contracting Authority and to the EUD. At the latest one week after the meeting, the quarterly interim report must be formally submitted to the Contracting Authority for approval.

5.2 Bi-annual narrative report

The Member State PL can decide that an extensive narrative section (covering the main elements mentioned in the previous section) is provided only for every second quarterly interim report, covering a time span of six months. In such a case, on the occasion of the first Project Steering Committee the Member State PL informs accordingly the Contracting Authority, the Beneficiary PL and the EUD (when the EUD is not the Contracting Authority). This approach does not exclude that issues requiring speedy examination or of particular relevance are mentioned in those interim reports, which do not foresee a detailed narrative section.

A detailed financial section must be included in every quarterly interim report, even when the extensive narrative section is not included.

5.3 Final report

In addition to describing the implementation of the whole Twinning project, the final report serves three purposes: evaluation, recommendation and accountability. It is an overarching document which documents the results achieved by the Twinning partners and the contribution to the reform process in the given area of action in the Beneficiary country and suggests possible follow-up actions.

The narrative section of the final report shall extensively relate the implementation of the project, positioning it in the more general framework of sectorial developments in the Beneficiary country.

More in particular the narrative section of the final report shall:

- provide an overview of the developments in the sector concerned during the implementation period of the Twinning project;
- provide an assessment of the project mandatory results/outputs taking into account the project contribution to the developments;
- include an executive summary of the Twinning project and identify decisions required for the sustainability of the achieved mandatory results/outputs;

- assess the key challenges remaining at sector level;
- describe the implementation process (including in particular challenges and difficulties encountered);
- confirm the achievement of results, production of mandatory results/outputs and the influence on impacts, using the indicators of the work plan and/or Twinning Fiche (in case of non-achievement of a result a detailed explanation must be provided);
- provide an assessment of the longer term impact of the project to the overall objectives/impact as defined in agreements between EU and the Beneficiary country);
- inform on all communication and visibility actions and communicate on their impact;
- identify lessons learnt (project design, process, actual delivery of results, etc.), which could be of interest for similar Twinning projects;
- provide evidence of transfers of ownership (if applicable).

The financial section of the final report shall contain the same information provided in the financial section of quarterly interim reports, but refer to the whole implementation of the project. A final statement concerning all eligible costs incurred, as well as a comprehensive summary statement of the project's expenditure and payments received should be included. The final report shall be accompanied by an expenditure verification report. .

The final report, together with the expenditure verification report and the request for final payment shall be submitted to the Contracting Authority no later than three months after the conclusion of the implementation period as defined in Article 2.2 of the Special Conditions of the Twinning Grant Contract, i.e. within the execution period of the contract.

If the Member State fails to provide the Contracting Authority with a final report by the deadline specified above, and fails to provide an acceptable and sufficient written explanation of the reasons why this obligation could not be complied with, the Contracting Authority may terminate the Twinning Grant Contract in accordance with section 5.10.2 of the Twinning Manual and Article 12.2 of the General Conditions of the Twinning Grant Contract and recover the not substantiated amounts already paid to the Member State.

Audits conducted by EC even if Expenditure Verification Reports exists cannot question the amount fixed in the contract (as defined above under Art.3 on Eligible costs above). Regarding the unit costs and other flat rates they should analyse that the activities triggering such cost items took place.

ANNEX A8: Mandate (if Member States have formed a consortium)

The following text is indicative only. Member State Partners are free to use their own text/wording to mandate responsibility to the Member State lead Partner, provided that the same content is included.

The undersigned, on behalf of the administration of the junior Member State agrees to implement the actions assigned to him/his/her organisation in the Twinning Grant Contract. He/she mandates, PL, to take full responsibility for the implementation of the said Twinning Grant Contract, to make all commitments and take all decisions on his/her behalf in the interests of the successful conclusion of the entire Twinning project, and with due respect to the consortium agreement concluded by its members.

Signed by a representative of the administration of the junior Member State Partner:

Endorsed by a representative of the administration of the Member State lead Partner:

ANNEX A9: Curricula Vitae and Declaration of Availability of the RTA

CVs for the MS RTA(s) and Component Leaders and their counterparts must be compiled following the template available on the "Europass" webpage: <http://europass.cedefop.europa.eu/en/documents/curriculum-vitae/templates-instructions> and should ideally be limited to three pages.

DECLARATION OF AVAILABILITY⁴².

I, the undersigned, hereby declare that I agree to exercise the role as RTA for the above-mentioned Call for Proposal.

I declare that I am able and willing to work for the full period set for the RTA-position for which my CV has been included.

I confirm that I do not have a confirmed engagement for any other project (as RTA or long term expert), or any other professional activity, incompatible in terms of capacity and timing with the implementation period foreseen for the Twinning Grant in question.

I also declare that I am not in a situation of conflict of interest or unavailability and commit to inform the Member State Project Leader of any change in my situation.

Name	
Signature	
Date	

⁴² To be completed by the RTA

ANNEX B: UNIT COSTS AND FLAT RATES

Based on the Commission Decision 1122 of 21/02/2017 authorising the reimbursement on the basis of unit costs and flat-rates in the framework of Twinning projects implemented by Member States through peer-to-peer administrative cooperation

Twinning grants awarded to Member States shall take the form of:

1.1 Unit costs covering the following eligible costs:

- (a) the monthly remuneration and non-wage labour costs of the RTA;
- (b) the monthly payment for the services provided by the RTA assistant(s);
- (c) the daily compensation, that is to say the flat daily allowance, for the absence from duty of Member State officials or assimilated agents dispatched to the Beneficiary country as short-term Twinning experts;
- (d) the monthly travel allowance for the RTA who does not move to the Beneficiary country with household effects or family, or both, as alternative to the item referred to in point (e);
- (e) the yearly travel allowance for the RTA and each accompanying member of the family who moves with him or her to the Beneficiary country, as alternative to the item referred to in point (d);
- (f) the travel allowance for short-term experts going on mission to the Beneficiary country;
- (g) the daily subsistence allowance for the RTA aimed at covering all extra costs related to daily life in the Beneficiary country including, among other things, lodging and insurances;
- (h) the daily subsistence allowance for short-term experts while on mission in the Beneficiary country, aimed at covering, among other things, lodging, local transport, meals and sundry expenditures;
- (i) the daily subsistence allowance for officials or other agents of the Beneficiary administration while on study visits to a Member State, aimed at covering, among other things, lodging, local transport, meals and sundry expenditures.

1.2 Flat rates covering the following eligible costs:

Twinning project support costs, and in particular costs for work performed outside the Beneficiary country by Member State's officials and assimilated agents. Such work includes among other things:

- preparation and follow-up of missions, analysis of legal acts, drafting of documents and guidelines, reporting
- preparation and delivery of activities for Beneficiary administrations' staff during study visits in Member States;
- coordination and supervision activities by the Member State(s) project leader(s);

The amounts of the unit costs and flat rate financing shall be calculated in accordance with the method set out in point 2.

1.3 All other eligible costs (among others things)

- interpretation,
- translation and visibility costs,
- etc.

shall be covered based on reimbursement of actual costs incurred.

2. Method to determine Unit costs

2.1 Monthly remuneration and non-wage labour costs of the RTA

The assignment of a Member State official or assimilated agent as RTA for a Twinning project has the effect that the concerned person will be absent from duty in his or her institution for a period, which from empiric data on average is 18 months. All costs sustained by an institution for the remuneration of a member of its staff being assigned as RTA shall be fully compensated.

The institution dispatching the RTA shall receive a reimbursement equalling the remuneration of the RTA on the basis of an analytical accounting statement of the last closed accounting year taking full account of all statutory rights according to the civil service legislation of the given Member State (among other things salary, incentives, statutory bonus schemes, and predictable salary changes). The monthly rate will be calculated on the basis of the estimated costs for the months of assignment, divided by the number of months of assignment.

Similarly, the institution dispatching the RTA shall receive a reimbursement equalling the non-wage labour costs incurred for the RTA, including compulsory social security contributions such as those related to health, pension, unemployment, based on an analytical accounting statement of the last closed accounting year. The non-wage labour costs should take full account of statutory rights according to the civil service legislation of the given Member State in particular rights of civil servants' working abroad, family allowances and insurances.

While submitting their analytical accounting statements, Member States shall pay particular attention to specifying all elements taken into consideration.

In the case of wages, reference shall be made to the basic salary and to statutory benefits. The basic salary shall be determined in accordance with the pay grade held: functions performed by the civil servant are therefore irrelevant and solely the pay grade established on the basis of the official remuneration schemes for the public service at national or local level is considered. The other statutory costs shall include all additional pays in form of statutory benefits linked to specific functions, responsibilities and conditions, as well as specific salary components that are not paid on a monthly basis, such as holiday allowances and additional month(s)'s pay at the end of the year. Since the diversity of national legislative conditions for remunerating personnel does not allow compiling an exhaustive list of eligible cost components, Member States shall be guided by the principle that costs which are in line with

their usual policy on remuneration and in compliance with the national legislation can be included. Non-statutory, non-mandatory and discretionary premiums or bonuses shall not be included.

In the case of non-wage labour costs, reference shall be made to the employer's social contributions such as insurance contributions, payments for healthcare, labour disability, unemployment and other statutory allowances.

2.2 Services by the RTA assistant(s)

A RTA is normally supported by one, and exceptionally more, full time administrative or language assistant(s), or by an assistant who performs both the role of administrative and language assistant, whose monthly payment(s) shall be budgeted as monthly unit costs, based on the value of the contract(s) signed divided by months of contract duration, following a public procurement procedure and established on a case-by-case basis taking into consideration conditions prevailing in the Beneficiary country and indications provided by the local EU Delegation.

2.3 Short-term Twinning experts

Member States shall be compensated with a flat daily allowance for the absence from duty of officials or assimilated agents who act as short-term Twinning experts, which means experts being dispatched for less than 29 consecutive calendar days in the Beneficiary country.

In order to determine the pertinent amount of this allowance it is referred to salary levels of RTA, since short-term experts generally, although not always, come from the same institution as the RTA.

A comprehensive scrutiny of a large amount of available data has allowed concluding that a realistic, weighted average of RTA annual salaries is slightly above 75,000€. On the assumption that the number of working days per year is 215, the flat daily allowance to be paid to Member States to compensate the absence from duty of officials or assimilated agents acting as short-term Twinning experts is therefore equivalent to $75,000 : 215 = 348.8$, which rounded up results in 350€/day.

2.4 Travel allowances for the RTA

If the RTA moves to the Beneficiary country without household effects or family, or both, travel costs can be compensated as a monthly travel allowance to cover return fares with one registered luggage. The amount of this monthly allowance shall be established based on the economically most favourable quote among those provided by three travel agencies or on the quote provided by the entity of the MS administration selected by competitive procedure in charge of travel arrangements before the signature of the Twinning contract. The quotes shall be endorsed by the authority signing the Twinning contract.

If the RTA moves to the Beneficiary country with household effects or family, or both, travel costs can be compensated as a yearly travel allowance to cover return fares with one registered luggage for the RTA and each accompanying member of his or her family. The amount of this yearly allowance shall be established with the same method used for the monthly allowance.

2.5 Travel allowance for short-term experts

Each time an official or assimilated agent is dispatched to the Beneficiary country to act as a short-term expert, travel costs should be compensated on the basis of a travel allowance established based on the economically most favourable quote among those provided by three travel agencies or on the quote provided by the entity of the MS administration selected by competitive procedure in charge of travel arrangements before the signature of the Twinning contract. The quotes shall be endorsed in advance by the authority signing the Twinning contract.

2.6 Daily subsistence allowance for the RTA

While it can be expected that the RTA's salary covers expenses that continue to be borne in the place of origin, the Member State can pay the RTA a daily subsistence allowance to meet the extra costs of living in the Beneficiary country, such as lodging, extra security and additional health insurance.

In line with the Commission's rules for officials on long-term missions the daily subsistence allowance for the RTA is capped at maximum 75% of the *per diem* rate for the Beneficiary country published by the Directorate-General for International Cooperation and Development (DG DEVCO) and applicable at the signature of the Twinning contract.

Considering that the subsistence allowance for the RTA covers costs that need to be met also during temporary absences such as holidays and business trips, Member States can pay it for the whole duration of the assignment of the RTA in the Beneficiary country.

2.7 Daily subsistence allowance for short-term experts

A Member State can pay its officials or assimilated agents a subsistence allowance when they are on mission to the Beneficiary country. The maximum amount of this allowance corresponds to the *per diem* rate for the Beneficiary country published by DG DEVCO and applicable at the signature of the Twinning contract.

2.8 Daily subsistence allowance of officials or agents of the Beneficiary administration

Officials or agents of a Beneficiary administration can receive a subsistence allowance when on mission to a Member State. The maximum amount of this allowance corresponds to the *per diem* rate for the Member State concerned published by DG DEVCO and applicable at the signature of the Twinning contract.

3. Definition of Flat rates

3.1 Twinning Project Support Costs

Twinning does not remunerate the experts mobilised, but compensates the Member State administration which, for certain periods of time, cannot expect that its officials perform the work for which it pays them. Therefore, in addition to the flat daily allowance (see section 2.3) paid for the days of work of officials or assimilated agents in the Beneficiary country, it is necessary to envisage a flat rate covering Twinning project support which compensates the Member State for other eligible costs incurred by engaging in a Twinning project.

The following Twinning project support costs are covered by this flat rate:

- a) Costs related to time spent by officials or assimilated agents in the Member State in order to prepare and follow-up their missions in the Beneficiary country;
- b) Costs related to time spent by the Member State(s) project leader(s) in order to coordinate project implementation from his/her home administration without being seconded from his/her post;
- c) Costs related to time spent and costs incurred for the delivery of activities during study visits of Beneficiary country's officials or agents to a Member State;
- d) Costs related to time devoted to the logistical arrangements necessary for the organisation of activities in the Beneficiary country;
- e) Costs related to time devoted to support the drafting of interim and final reports;
- f) Other costs such as training provided to officials, office space and equipment, human resources management, general management and administrative costs of the Member state grantee linked, among other things, to accounting or book-keeping or invoicing.

Items a), b), c) and d) shall be compensated on the basis of a flat rate of 136% of all flat daily allowances paid for activities delivered in the Beneficiary country by short-time experts.

3.2 Flat rate for indirect costs

Items (e) and (f) shall be compensated via the percentage for indirect costs set at 6% of the total eligible direct costs for the action.

ANNEX C: TEMPLATES

The following templates are intended as guidance to facilitate the channelling of precise and unambiguous information. Texts may be adapted to take account of specific circumstances.

ANNEX C1	Twinning Fiche
ANNEX C1a	Levels of Intervention Logic and simplified LogFrame
ANNEX C1bis	Twinning Light Fiche
ANNEX C2	Twinning Proposal
ANNEX C2bis	Twinning Light Proposal
ANNEX C3	Oral presentation in the Selection Meeting in the Beneficiary country
ANNEX C4	Twinning Interim Quarterly Report
ANNEX C5	Twinning Final Report
ANNEX C6	Twinning Administrative Compliance and Eligibility Grid
ANNEX C6bis	Twinning Light Administrative Compliance and Eligibility Grid
ANNEX C7	Evaluation Grid Twinning selections
ANNEX C8	Twinning Light Selection Fact Sheet
ANNEX C9	Standard Twinning Publication of the Call for Proposals on the Internet
ANNEX C9bis	Twinning Light Publication of the Call for Proposals on the Internet
ANNEX C10	Mission Certificate
ANNEX C11	Receipt for Study Visit Per diem
ANNEX C12	Template for Addenda
ANNEX C13	Template for side letters
ANNEX C14	Instructions for preparation of side letters, work-plans and Addenda
ANNEX C15	Template for Rolling work plan
ANNEX C16	Guidelines for Fact Finding Missions
ANNEX C17	Template for Self-certification for Mandated Bodies
ANNEX C18	Declaration of Impartiality and Confidentiality
ANNEX C19	Communication and Visibility Template
ANNEX C20	Request for Twinning Review Mission



ANNEX C1: Twinning Fiche⁴³

Project title: The title must be short, clear and meaningful (acronyms to be used only if self-explanatory)

Beneficiary administration: Designation of the Beneficiary administration in the Beneficiary country

Twining Reference: The Twining Reference Number has the format "MN 14 IPA TR 01 17" or "AZ 15 ENI JH 02 17"

Publication notice reference: The publication notice reference will be completed by the European Commission

EU funded project

TWINNING TOOL

(It is recommended that the complete Twinning Fiche should not exceed 10 pages, excluding annexes)

⁴³ In case of different language versions of the Twinning Fiche it must be clearly indicated which language version prevails.

1. Basic Information

- 1.1 Programme: *Indicate financing decision reference and year, specify management mode (direct or indirect management, with ex-ante or ex-post control)*

For projects financed by a basic act under the 2014-2020 or previous MFFs, 11th or previous EDF, until further notice please insert:

For UK applicants: Please be aware that following the entry into force of the EU-UK Withdrawal Agreement⁴⁴ on 1 February 2020 and in particular Articles 127(6), 137 and 138, the references to natural or legal persons residing or established in a Member State of the European Union and to goods originating from an eligible country, as defined under Regulation (EU) No 236/2014⁴⁵ and Annex IV of the ACP-EU Partnership Agreement⁴⁶, are to be understood as including natural or legal persons residing or established in, and to goods originating from, the United Kingdom⁴⁷. Those persons and goods are therefore eligible under this call.

- 1.2 Twinning Sector: *Please consult the specific Twinning sectors' list.*

- 1.3 EU funded budget: *Maximum amount of the grant under IPA/ENI/ENPI (only for Financing decision until 2013)*

- 1.4 Sustainable Development Goals (SDGs): *Please indicate which SDG this project is contributing to address.*

2. Objectives

2.1 Overall Objective(s):

There should be only one overall objective. Exceptionally, more than one objective might be used if this adds clarity and enhances logic.

*The **Overall Objective** should explain why your project is important to the Beneficiary. It should do this by referring to the longer-term benefits anticipated for direct beneficiaries, and to the wider benefits foreseen for the Beneficiary at large. Your project alone is not expected to achieve the overall objective since this might be an overall sector reform process that will require the impact of other projects and programmes, and possibly actions by other donors as well.*

2.2 Specific objective:

There should only be one specific objective for each project. Exceptionally, more than one specific objective might be used if this adds clarity and enhances logic

Remember *Try to aim for one single specific objective for each project. The Project Specific Objective is the single, central objective of the project. It should be described in*

⁴⁴ Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community.

⁴⁵ Regulation (EU) No 236/2014 of the European Parliament and of the Council of 11 March 2014 laying down common rules and procedures for the implementation of the Union's instruments for financing external action.

⁴⁶ Annex IV to the ACP-EU Partnership Agreement, as revised by Decision 1/2014 of the ACP-EU Council of Ministers (OJ L196/40, 3.7.2014)

⁴⁷ Including the Overseas Countries and Territories having special relations with the United Kingdom, as laid down in Part Four and Annex II of the TFEU.

terms of the sustainable benefits that will be delivered to the project's target beneficiaries.

- 2.3 The elements targeted in strategic documents i.e. National Development Plan/Cooperation agreement/Association Agreement/Sector reform strategy and related Action Plans

3. Description

- 3.1 Background and justification:

Fundamental information is to be included in this section to ensure the EU member state(s) (MS) can understand what is expected from their assistance. Describe the area of competence, mandate and organisational structure of the Beneficiary administration, indicating strengths and weaknesses. If several institutions are involved, specify their relationship for the implementation of the project, and indicate whether the project will lead to a change in the institutional set-up.

The existing domestic legal framework shall be outlined with reference to the legislation/directives/standards which might affect or be affected by the Twinning project.

- 3.2 Ongoing reforms:

Describe the framework (policy dialogue, sector monitoring frameworks/sector working groups) in which the Twinning project will be implemented, explaining your country's efforts in sector reform(s). Reference can be made to the "specific objectives" in the IPA II and ENI Regulations, with emphasis on the area to be covered by the Twinning project.

- 3.3 Linked activities:

Include basic information on (EU or other donors') assistance already provided and/or still available in the medium-to-long term. Describe current or previous EU activities in this area, showing any connections with each other and this project, and indicate how the Twinning project can contribute to the implementation of agreements and/or cooperation frameworks with the EU. Also briefly describe relevant activities currently being undertaken by other parties, such as the government, private sector, civil society or international financial institutions (IFIs).

Briefly describe if ongoing horizontal public administration reform (PAR) efforts in the country and whether they are supported by the EU or other donors. Describe specifically how the policy (and legislative) development is being addressed and what are the requirements for impact assessments (regulatory, budgetary) and inter-ministerial and public consultations.

- 3.4 List of applicable Union *acquis*/standards/norms:

When appropriate, indicate the correspondence with domestic legislation.

- 3.5 Components and results per component

The results described here must correspond to the results recorded in the log frame; describe what will be achieved by the end of the project or each phase of the project and how this will contribute to attaining the project specific objective in a sustainable manner. The indicators of achievement should be quantified, verifiable and time-bound.

For inspiration a document developed by NEAR services on "Intervention logic" is attached in Annex C1a.

- 3.6 Means/input from the EU Member State Partner Administration(s)*:

Any description of the suggested arrangements and scheduling shall remain broad enough to offer Member States the possibility to elaborate a proposal of their own, demonstrating the added value of their own methodological approach and comparative advantage of their contribution.

3.6.1 Profile and tasks of the PL:

List basic skills requirements,

Minimum three years of specific experience

University degree or equivalent professional experience of 8 years.

Etc.

3.6.2 Profile and tasks of the RTA:

List basic skill requirements,

Minimum three years of specific experience

University degree or equivalent professional experience of 8 years.

Etc.

3.6.3 Profile and tasks of Component Leaders:

List basic skill requirements,

Minimum three years of specific experience

University degree or equivalent professional experience of 8 years.

Etc.

3.6.4 Profile and tasks of other short-term experts:

A common description is sufficient unless a specific profile is required (e.g. IT expert).

List basic skill requirements,

Minimum three years of specific experience

University degree or equivalent professional experience of 8 years.

** Contracting authorities should note that if using "minimum" as reference since proposals not meeting this requirement will have to be considered non-compliant and the joint experience of the team (PL, RTA, Component Leaders) in such cases cannot compensate for the minimum requirement not being met.*

** Contracting authorities are invited to carefully consider the level of private sector expert input and define the maximum level accepted if possible.*

4. Budget

Maximum Budget available for the Grant

5. Implementation Arrangements

5.1 Implementing Agency responsible for tendering, contracting and accounting (AO/CFCU/PAO/European Union Delegation/Office):

Provide full contact details of the contact person.

5.2 Institutional framework

Indicate the Beneficiary administration and, if applicable, specify Department/Directorate within the Beneficiary administration.

If several, specify their relationship and organisation for the implementation of the project, as well as the coordination mechanism.

Indicate whether the results of the project will lead to a change of the institutional framework as described.

5.3 Counterparts in the Beneficiary administration:

The PL and RTA counterparts will be staff of the Beneficiary administration and will be actively involved in the management and coordination of the project.

5.3.1 Contact person:

Specify the name, official position and postal address

5.3.2 PL counterpart

Specify the name, official position and postal address of its institution, (no contact details of the person)

5.3.3 RTA counterpart

Specify the name, official position and postal address of its institution, (no contact details of the person).

6. **Duration of the project**

Specify the execution period (number of months).

7. **Management and reporting**⁴⁸

7.1 **Language**

The official language of the project is the one used as contract language under the instrument (English / French). All formal communications regarding the project, including interim and final reports, shall be produced in the language of the contract.

7.2 **Project Steering Committee**

A project steering committee (PSC) shall oversee the implementation of the project. The main duties of the PSC include verification of the progress and achievements via-à-vis the mandatory results/outputs chain (from mandatory results/outputs per component to impact), ensuring good coordination among the actors, finalising the interim reports and discuss the updated work plan. Other details concerning the establishment and functioning of the PSC are described in the Twinning Manual.

7.3 **Reporting**

All reports shall have a narrative section and a financial section. They shall include as a minimum the information detailed in section 5.5.2 (interim reports) and 5.5.3 (final report) of the Twinning Manual. Reports need to go beyond activities and inputs. Two types of reports are foreseen in the framework of Twinning: interim quarterly reports and final report. An interim quarterly report shall be presented for discussion at each meeting of the PSC. The narrative part shall primarily take stock of the progress and achievements via-à-vis the mandatory results and provide precise recommendations and corrective measures to be decided by in order to ensure the further progress.

8. **Sustainability**

The achievements of a Twinning project (from results per component to impacts) should be maintained as a permanent asset to the Beneficiary administration even after the end

⁴⁸ Sections 7.1-7.3 are to be kept without changes in all Twinning fiches.

of the Twinning project implementation. This presupposes inter alia that effective mechanisms are put in place by the Beneficiary administration to disseminate and consolidate the results of the project.

As concerns Twinning projects that includes support to development of sector policies (strategies and action plans), development of new legislation or amendments (especially Union acquis), the sustainability of mandatory results/outputs is best ensured by ensuring that policy and legislative proposals are backed up by at least basic impact assessments (regulatory, fiscal) and they are consulted with both internal and external stakeholders (inter-ministerial and public consultations), as required by Beneficiary country legislation. Sufficient time should be allocated to this preparatory work during the project, and fast-track adoption procedures of legislation should be avoided, because they risk implementation and enforcement of future legislation.

Since results should be sustained the Beneficiary should describe how they in their budget planning (Medium-Term Business Planning (MTBP) or alike) have planned necessary resources ensuring the sustainability.

9. Crosscutting issues (equal opportunity, environment, climate etc...)

Explain how the project objectives contribute(s) to pursuing gender and human rights policies as well as eventually tackle equal opportunity, environment, climate change minorities, regional coverage, etc.

10. Conditionality and sequencing

Twining Projects should in general NOT be designed as dependent of outputs/outcomes of other actions disregarding the nature of these actions (procurement of special supplies etc.). If project external conditions for achieving the results of the intervention are not present, should the project be launched?

When designing Twining projects particular attention should be given to actions/activities/events planned under the TAIEX tool and under other EU initiatives.

Twining Projects could be interlinked and target different parts of a reform agenda in parallel. This however require that EU and the Beneficiary agree a firm coordination mechanism appointing one of the Project RTAs as the overall coordinator, agree a joint monitoring framework, timely launches the different projects etc. Since such structure likely will entail involvement of more Member State it is generally recommended to only launch such complex projects when the EUD is the Contracting Authority.

11. Indicators for performance measurement

Definition of project specific, realistic, verifiable targets and indicators complementing point 10. Please list the indicators by components, in line with the mandatory results/sub-results enumerated under 3.5 and the Annex C1a Simplified Logical framework.

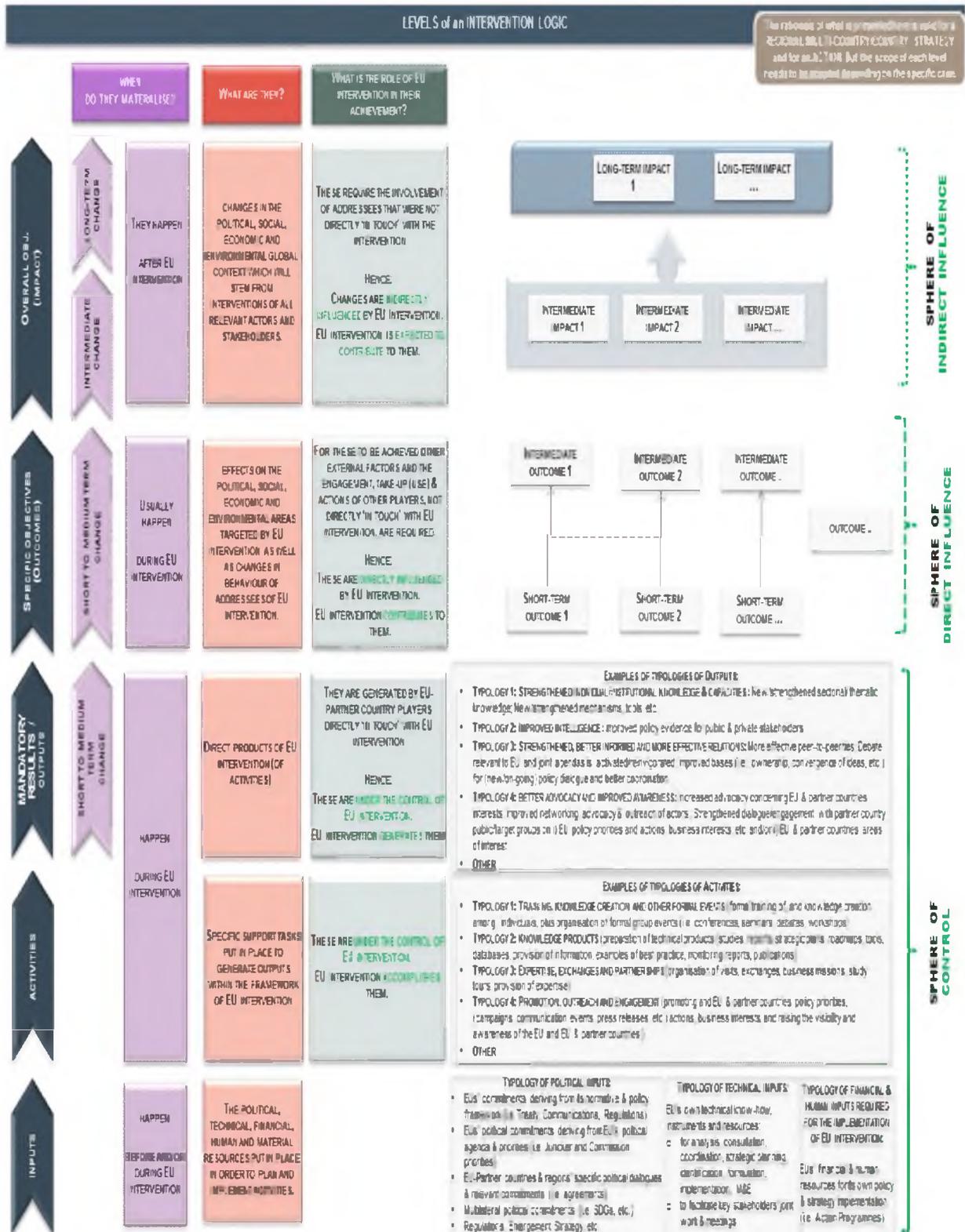
12. Facilities available

Describe in detail facilities that will be made available for hosting the RTA and his/her assistants (infrastructure including meeting rooms, office space, hard and software, security related issues and facilities available for training, seminars, conferences.

ANNEXES TO PROJECT FICHE

1. The Simplified Logical framework matrix as per Annex C1a (compulsory)
2. Reference to feasibility /pre-feasibility studies. For all investment projects, the executive summary of the economic and financial appraisals, and the environmental impact assessment should be attached (optional)
3. List of relevant Laws and Regulations (optional)
4. Reference to relevant Government Strategic plans and studies (may include Institution Development Plan, Business plans, Sector studies etc.) (optional)
5. Mapping of related interventions by government and/or other actors (if existing)
6. Existing donor coordination framework (if existing)
7. The project/sector monitoring framework (if existing)
8. Sector assessment reports of any kind including publically available reports from other International organisations (SIGMA, IMF, etc.)
9. Project/sector relevant publically available Conclusions/agreements between EU and the Beneficiary resulting from the political dialogue

ANNEX C1a: Levels of an intervention logic



Annex C1a : Simplified Logical Framework

	Description	Indicators (with relevant baseline and target data)	Sources of verification	Risks	Assumptions (external to project)
Overall Objective					
Specific (Project) Objective(s)					
Mandatory results/outputs by components					
Sub-results per component (optional and indicative)					

OVERALL OBJECTIVE: Indicate the global strategic objective which goes beyond the immediate scope of the project but to which the project can contribute. The overall objective should be linked to the general sector reform in the Beneficiary country, as agreed in the framework of the definition of cooperation with the EU.

These are the changes in the political, social, economic and environmental global context which will stem from interventions of all relevant actors and stakeholders in the project. These require the involvement of third parties that were not direct beneficiaries of the intervention. Hence, changes are indirectly influenced by EU Intervention.

Specific PROJECT OBJECTIVE(S): Identify the specific objective(s) that shall be achieved through the implementation of the Twinning project. These are the effects on the political, social, economic and environmental areas targeted by EU intervention as well as changes in behaviour of Beneficiaries of EU intervention.

MANDATORY RESULTS/OUTPUTS: Describe each of the results that shall be achieved by the project, as outlined in the Twinning Fiche. Each mandatory result/output should correspond to a "project component". Please include one line per component.

INDICATORS: (with relevant baseline and target data): Provide an indication of how the achievement of each component of the mandatory results, from sub results per component to outcomes (specific objectives) and to impact (overall objective), will be measured. Make sure that the indicators define the following, as appropriate: 1. Value of measurement (Quantity or Quality); 2. Baseline and target (values and times); 3. Actors in charge of data collection and reporting; 4. Target Group; 5. Deadline for reporting; 6. Place. Baseline and target data, as indicated in the Twinning Fiche, to be mentioned in brackets next to each indicator. Indicators may be revised if deemed appropriate when drafting the initial work plan.

SOURCES OF VERIFICATION: For every component, specify the sources of information from which evidence can be obtained that the targets have been achieved: e.g. independent reports, surveys, Official Journal, Commission reports, etc.

RISKS: Mention external factors which can potentially hinder the successful implementation of the project, including any event beyond the control of the main actors involved.

ASSUMPTIONS: Specify the external conditions and/or third parties initiatives which can influence the implementation of the project to the point that only their fulfilment can guarantee its success. These are the necessary and positive conditions that allow for a successful cause-and-effect relationship between different levels of results.



ANNEX C1bis: Twinning Light Fiche ¹

Project title: The title must be short, clear and meaningful (acronyms to be used only if self-explanatory)

Beneficiary administration: Designation of the Beneficiary administration in the Beneficiary country

Twining Reference: The Twining Reference Number has the format "MN 14 IPA TR 01 17 TWL" or "AZ 15 ENI JH 02 17 (AZ/49)TWL"

Publication notice reference: The publication notice reference will be completed by the Contracting Authority (PAO/CFCU/EU Delegation/Office)

EU funded project

TWINNING TOOL

(It is recommended that the Twinning Fiche should not exceed 10 pages, excluding annexes)

1. Basic Information

1.1 Programme: *Indicate financing decision reference and year, specify management mode (direct or indirect management, with ex-ante or ex-post control)*

For projects financed by a basic act under the 2014-2020 or previous MFFs, 11th or previous EDF, until further notice please insert:

¹ For Twinning Light the project Fiche should be detailed as it will form an annex to the Twinning Light Grant Contract together with the selected Member State proposal. The Twinning Light project Fiche, besides all the data and information mentioned under section 2.1.1, provide also concrete indications on how the work plan should be established, on the suggested schedule of activities, on the profile of short-term experts and on indicators and targets that should be used to ensure the timely achievement of the mandatory results.

For UK applicants: Please be aware that following the entry into force of the EU-UK Withdrawal Agreement² on 1 February 2020 and in particular Articles 127(6), 137 and 138, the references to natural or legal persons residing or established in a Member State of the European Union and to goods originating from an eligible country, as defined under Regulation (EU) No 236/2014³ and Annex IV of the ACP-EU Partnership Agreement⁴, are to be understood as including natural or legal persons residing or established in, and to goods originating from, the United Kingdom⁵. Those persons and goods are therefore eligible under this call.

1.2 Twinning Sector: *Please consult the specific Twinning sectors' list.*

1.3 EU funded budget: *Maximum amount of the grant*

1.4 Sustainable Development Goals (SDGs): *Please indicate which SDG this project is contributing to address.*

2. Objectives

2.1 Overall Objective(s):

Normally, there should be only one overall objective. Exceptionally, more than one objective might be used if this adds clarity and enhances logic

*The **Overall Objective** should explain why your project is important to the Beneficiary. It should do this by referring to the longer-term benefits anticipated for direct beneficiaries, and to the wider benefits foreseen for the Beneficiary at large. Your project alone is not expected to achieve the Overall Objective since this might be an overall sector reform process that will require the impact of other projects and programmes, and possibly actions by other donors as well.*

2.2 Specific objective:

Normally, there should only be one specific objective for each project. Exceptionally, more than one specific objective might be used if this adds clarity and enhances logic.

REMEMBER *Try to aim for one single specific objective for each project. The **Project Specific Objective** is the single, central objective of the project. It should be described in terms of the sustainable benefits that will be delivered to the project's target beneficiaries.*

² Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community.

³ Regulation (EU) No 236/2014 of the European Parliament and of the Council of 11 March 2014 laying down common rules and procedures for the implementation of the Union's instruments for financing external action.

⁴ Annex IV to the ACP-EU Partnership Agreement, as revised by Decision 1/2014 of the ACP-EU Council of Ministers (OJ L196/40, 3.7.2014).

⁵ Including the Overseas Countries and Territories having special relations with the United Kingdom, as laid down in Part Four and Annex II of the TFEU.

- 2.3 The elements targeted in strategic documents i.e. National Development Plan/Cooperation agreement/Association Agreement/Sector reform strategy and related Action Plans

3. Description

3.1 Background and justification:

Fundamental information is to be included in this section to ensure the EU member state(s) (MS) can understand what is expected from their assistance. Describe the area of competence, mandate and organisational structure of the Beneficiary administration, indicating strengths and weaknesses. If several institutions are involved, specify their relationship for the implementation of the project, and indicate whether the project will lead to a change in the institutional set-up.

The existing domestic legal framework shall be outlined with reference to the legislation/directives/standards which might affect or be affected by the Twinning project.

3.2 Ongoing reforms:

Describe the framework in which the Twinning project will be implemented, explaining your country's efforts in sector reform(s). Reference can be made to the "specific objectives" in the IPA II and ENI Regulations, with emphasis on the area to be covered by the Twinning project.

3.3 Linked activities:

Include basic information on (EU or other donors') assistance already provided and/or still available in the medium-to-long term. Describe current or previous EU activities in this area, showing any connections with each other and this project, and indicate how the Twinning project can contribute to the implementation of agreements and/or cooperation frameworks with the EU. Also briefly describe relevant activities currently being undertaken by other parties, such as the government, private sector, civil society or international financial institutions (IFIs).

Briefly describe ongoing horizontal public administration reform (PAR) efforts in the country and whether they are supported by the EU or other donors. Describe specifically how the policy (and legislative) development is being addressed and what are the requirements for impact assessments (regulatory, budgetary) and inter-ministerial and public consultations.

3.4 List of applicable Union acquis/standards:

When appropriate, indicate the correspondence with domestic legislation.

3.5 Components and results per component

The results described here must correspond to the results recorded in the log frame; describe what will be achieved by the end of the project or each phase of the project and how this will contribute to attaining the project specific objective in a sustainable manner. The indicators of achievement should be quantified, verifiable and time-bound.

For inspiration a document developed by NEAR services on setting measurable targets is attached as Annex C1a.

3.6 Expected activities:

The Twinning activities should be precisely defined. The activities described here must correspond to the activities recorded in the log frame under Annex C1b.

3.7 Means/input from the EU Member State Partner Administration*:

The input/means requested from the Member State should be clearly identified.

Profile and tasks of the PL:

List basic skills requirements,

Minimum three years of specific experience

University degree or equivalent professional experience of 8 years.

3.7.1 Profile and tasks of Component Leaders:

List basic skill requirements,

Minimum three years of specific experience

University degree or equivalent professional experience of 8 years.

Etc.

3.7.2. Profile and tasks of other short-term experts:

A common description is sufficient unless a specific profile is required (e.g. IT expert).

List basic skill requirements,

Minimum three years of specific experience

University degree or equivalent professional experience of 8 years.

** Contracting authorities should note that if using "minimum" as reference since proposals not meeting this requirement will have to be considered non-compliant and the joint experience of the team (PL, RTA, Component Leaders) in such cases cannot compensate for the minimum requirement not being met.*

** Contracting authorities are invited to carefully consider the fact that no form of sub-contracting to the private sector is allowed, with the only exception of the hiring of translation and interpretation services, where necessary.*

4. Budget

Maximum budget available for the Grant

5. Implementation Arrangements

5.1 Implementing Agency responsible for tendering, contracting and accounting (AO/CFCU/PAO/European Union Delegation/Office):

Provide full contact details of the contact person.

5.2 Institutional framework

Indicate the Beneficiary administration and, if applicable, specify Department/Directorate within the Beneficiary administration.

If several, specify their relationship and organisation for the implementation of the project, as well as the coordination mechanism.

Indicate whether the results of the project will lead to a change of the institutional framework as described.

5.3 Counterparts in the Beneficiary administration:

The PL counterpart will be a public servant of the Beneficiary administration and will be actively involved in the management and coordination of the project.

5.3.1 Contact person:

Specify the name, official position and postal address

5.3.2 PL counterpart

Specify the name, official position and postal address of its institution, (no contact details of the person)

6. **Duration of the project**

Specify the execution period (number of months).

7. **Sustainability**

The achievements of a Twinning project (from results per component to impacts) should be maintained as a permanent asset to the Beneficiary administration even after the end of the Twinning project implementation. This presupposes inter alia that effective mechanisms are put in place by the Beneficiary administration to disseminate and consolidate the results of the project.

*As concerns Twinning projects that includes support to development of sector policies (strategies and action plans), development of new legislation or amendments (especially Union *acquis*), the sustainability of mandatory results/outputs is best ensured by ensuring that policy and legislative proposals are backed up by at least basic impact assessments (regulatory, fiscal) and they are consulted with both internal and external stakeholders (inter-ministerial and public consultations), as required by Beneficiary country legislation. Sufficient time should be allocated to this preparatory work during the project, and fast-track adoption procedures of legislation should be avoided, because they risk implementation and enforcement of future legislation.*

Since results should be sustained the Beneficiary must describe how they in their budget planning (Medium-Term Business Planning (MTBP) or alike) have planned necessary resources ensuring the sustainability.

8. **Crosscutting issues (equal opportunity, environment, climate etc...)**

Explain how the project objectives contribute(s) to pursuing gender and human rights policies as well as eventually tackle equal opportunity, environment, climate change minorities, regional coverage, etc.

9. **Conditionality and sequencing**

Twinning Projects should in general NOT be designed as dependent of outcomes of other actions disregarding the nature of these actions (procurement of special supplies etc.). If project external conditions for achieving the results of the intervention are not present, should the project be launched?

When designing Twinning projects particular attention should be given to actions/activities/events planned under the TAIEX tool and under other EU initiatives.

10. **Indicators for performance measurement**

Definition of project specific, realistic, verifiable targets and indicators complementing point 9.

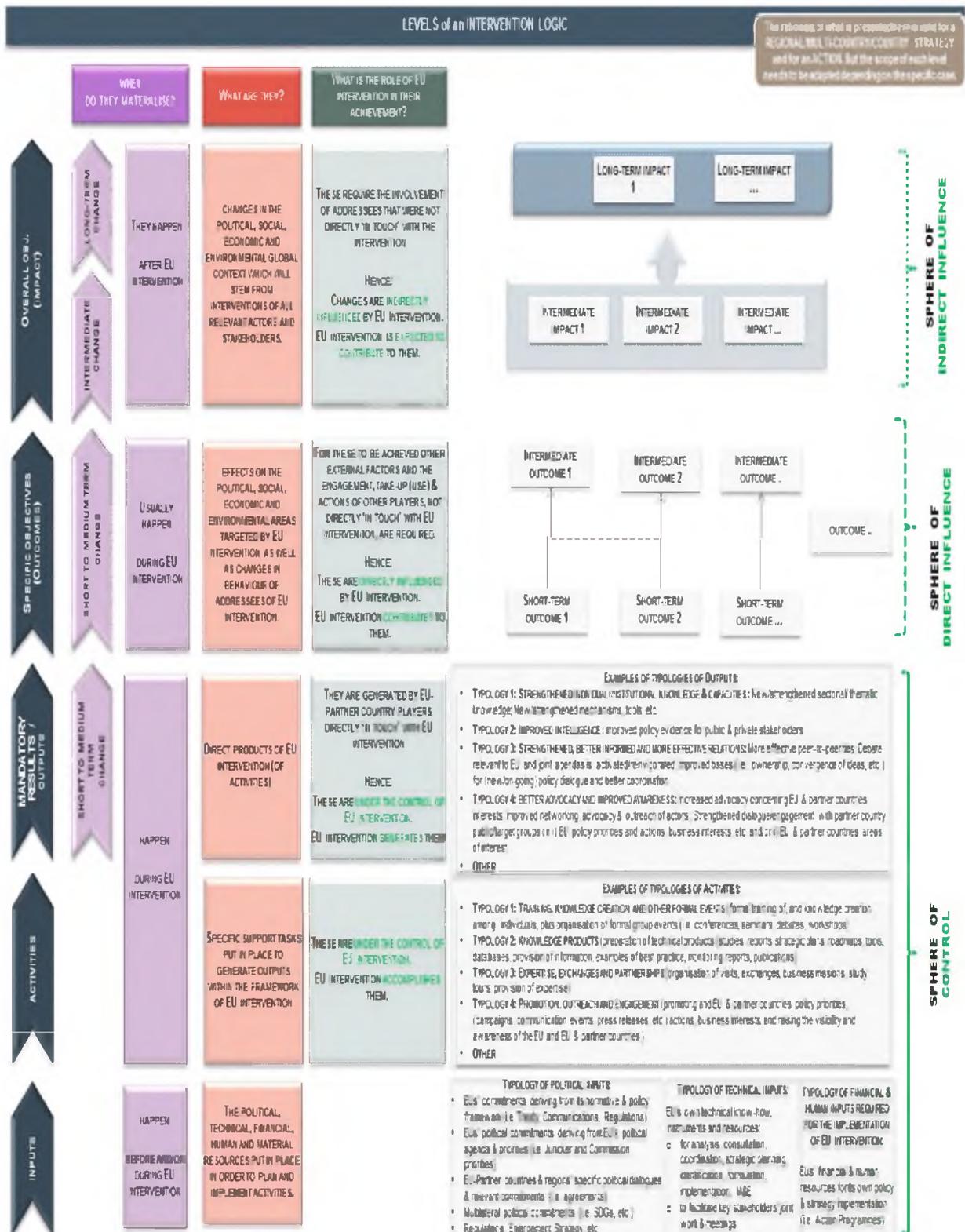
11. **Facilities available**

Describe facilities that will be made available for hosting the Member State experts and (infrastructure including meeting rooms, office space, hard and software, security related issues) and facilities available for training, seminars, conferences.

ANNEXES TO PROJECT FICHE

1. Logical framework matrix as per Annex C1b (compulsory)
2. Reference to feasibility /pre-feasibility studies. For all investment projects, the executive summary of the economic and financial appraisals, and the environmental impact assessment should be attached (optional)
3. List of relevant Laws and Regulations (optional)
4. Reference to relevant Government Strategic plans and studies (may include Institution Development Plan, Business plans, Sector studies etc.) (optional)
5. Mapping of related interventions by government and/or other actors (if existing)
6. Existing donor coordination framework (if existing)
7. The project/sector monitoring framework (if existing)
8. Sector assessment reports (if appropriate) of any kind including publically available reports from other International organisations (SIGMA, IMF, etc.)
9. Project/sector relevant publically available Conclusions/agreements between EU and the Beneficiary resulting from the policy dialogue

ANNEX C1b: Levels of an intervention logic – Twinning Light



Annex C1b: Simplified Logical Framework

	Description	Indicators (with relevant baseline and target data)	Sources of verification	Risks	Assumptions (external to project)
Overall Objective					
Specific (Project) Objective(s)					
Mandatory results/outputs by components					
Activities					

OVERALL OBJECTIVE: Indicate the global strategic objective which goes beyond the immediate scope of the project but to which the project can contribute. The overall objective should be linked to the general sector reform in the Beneficiary country, as agreed in the framework of the definition of cooperation with the EU.

These are the changes in the political, social, economic and environmental global context which will stem from interventions of all relevant actors and stakeholders in the project. These require the involvement of third parties that were not direct beneficiaries of the intervention. Hence, changes are indirectly influenced by EU Intervention.

Specific PROJECT OBJECTIVE(S): Identify the specific objective(s) that shall be achieved through the implementation of the Twinning project. These are the effects on the political, social, economic and environmental areas targeted by EU intervention as well as changes in behaviour of Beneficiaries of EU intervention.

MANDATORY RESULTS/OUTPUTS: Describe each of the results that shall be achieved by the project, as outlined in the Twinning Fiche. Each mandatory result/output should correspond to a "project component". Please include one line per component.

INDICATORS: (with relevant baseline and target data): Provide an indication of how the achievement of each component of the mandatory results (from sub results per component to outcomes (specific objectives) and to impact (overall objective) will be measured. Make sure that the indicators define the following, as appropriate: 1. Value of measurement (Quantity or Quality); 2. Baseline and target (values and times); 3. Actors in charge of data collection and reporting; 4. Target Group; 5. Deadline for reporting; 6. Place. Baseline and target data, as indicated in the Twinning Fiche, to be mentioned in brackets next to each indicator.

SOURCES OF VERIFICATION: For every component, specify the sources of information from which evidence can be obtained that the targets have been achieved: e.g. independent reports, surveys, Official Journal, Commission reports, etc.

RISKS: Mention external factors which can potentially hinder the successful implementation of the project, including any event beyond the control of the main actors involved.

ASSUMPTIONS: Specify the external conditions and/or third parties initiatives which can influence the implementation of the project to the point that only their fulfilment can guarantee its success. These are the necessary and positive conditions that allow for a successful cause-and-effect relationship between different levels of results.



ANNEX C2: Twinning Proposal

between

Member State X, (Member State Y in case of consortium).

and

Beneficiary Administration in Beneficiary country Z.

Project title:

Twining Reference Number: *The Twining Reference Number is in the format "MN 14 IPA TR 01 16" or "AZ 13 ENI JH 02 15"*

Publication notice reference:

EU funded project

TWINNING TOOL

(It is recommended that the complete proposal should not exceed 10 pages, excluding annexes)

1. Basic information

Lead Member State (MS):

Member State body: *The institution responsible for the implementation and financial management of the project. Please provide contact details.*

Junior Member State(s) (if any):

Member State body(ies) (if any): *See above.*

Beneficiary administration:

Twinning Sector: *e.g.: Justice and Home Affairs*

EU funded budget (maximum amount of grant):

Execution period (months):

Proposed Project Leader (PL): *Member State, full name and position, institution*

Junior Project Leader(s) (if any): *Member State, full name and position, institution*

Proposed Resident Twinning Adviser (RTA): *Full name and position, institution*

Proposed Component Leader(s): *Full name and position, institution*

2. Project understanding

Present an assessment of the project and its needs.

Present briefly how you see this project as part of a larger (reform) process and your plans for coordination and cooperation with other actors in the same sector.

3. Structures / institutional framework offered by the Member State(s)

Explain in detail the structures set up in the Member States relevant for the sector and area in question and inform of the capacities – including staff profiles - of these structures and which part(s) of the structures would be involved.

Explain plans to link such structures to the existing Beneficiary country structures and who will focus on what.

4. Components and results per component

Present your understanding of the different components and the results.

5. Proposed methodology

Present briefly your foreseen strategy, methodology and an indicative timetable with targets set for each of the mandatory results/outputs.

Describe the methodology and approach the Member State considers most likely to successfully achieve all mandatory results/outputs and implement the project in a sustainable manner.

6. Proposed activities per component

Exemplify the methodology described above, indicate what is considered important component by component to achieve the mandatory results/outputs of the project and to ensure its sustainable implementation without detailing all activities, whilst some key activities could still be mentioned.

Address the needs seen for study tour programmes, training programme etc. – and indicate if possible the resources required on the side of the Beneficiary administration in order to efficiently and timely implement the project.

7. Comparative advantage of the proposal

Give examples of what conceptual or concrete ideas adding particular value to the proposal e.g. "Working groups will be created for each component under the leadership of component leader counterparts. The planned activities will be implemented by experts from different Member States working together as a team with the staff of the Beneficiary administration"

8. Risk analysis

Present the implementation risks possible to identify up-front, the ideas on how to control/mitigate these, the impact if emerging – al based on the assumptions and taking into account the resource (and/or complementary action) requirements presented in the proposal

Risk	Likelihood of occurring	Impact	Corrective measures/Mitigation	Assumptions

9. Junior MS(s) added value (if any)

Provide as well the name and position of the Junior Project Leader (JPL).

10. Component leaders

Provide the names, positions and profiles (experience, education etc.) of the proposed team of experts.

11. Other short-term experts

Provide an overview – not the CVs of – of profiles (experience, education) available in the administration for implementing the activities for each of the mandatory results/outputs.

12. Indicative Budget

Indicate how your proposal translates into the budget – indicating the break down on the three budget headings as per Annex A3.

13. Communication and visibility plans

Present the ideas and concepts you foresee for communication and visibility activities and the scope expected.

14. Sustainability

The achievements of a Twinning project (from results per component to impacts) should be maintained as a permanent asset to the Beneficiary administration even after the end of the

Twinning project implementation. This presupposes inter alia that effective mechanisms are put in place by the Beneficiary administration to disseminate and consolidate the results of the project.

As concerns Twinning projects that includes support to development of sector policies (strategies and action plans), development of new legislation or amendments (especially *acquis*), the sustainability of mandatory results/outputs is best ensured by ensuring that policy and legislative proposals are backed up by at least basic impact assessments (regulatory, fiscal) and they are consulted with both internal and external stakeholders (inter-ministerial and public consultations), as required by Beneficiary country legislation. Sufficient time should be allocated to this preparatory work during the project, and fast-track adoption procedures of legislation should be avoided, because they risk implementation and enforcement of future legislation.

Since results should be sustained the Beneficiary should describe how they in their budget planning (Medium-Term Business Planning (MTBP) or alike) have planned necessary resources ensuring the sustainability.

15. Crosscutting issues (equal opportunity, environment, climate etc...)

Assess how the project objectives contribute(s) to pursuing gender and human rights policies as well as eventually tackle equal opportunity, environment, climate change minorities, regional coverage, etc.

16. Implementation start

Indicate the date by when the proposed RTA is available to start his assignment

17. Initiation phase

Inform what your plans are for development of the initial work-plan including involvement of Project Leader(s) and/or Component Leaders and/or other support staff and the intentions regarding involvement of the PL(s) in future work-plan developments and in implementing the communication and visibility plan.

ANNEXES TO PROPOSAL

1. Indicative implementation schedule (based on indicative schedule in the Twinning fiche)
2. CVs of MS PL(s), RTA and Component leaders in Europass⁵⁴ format. *No other CVs should be presented in the proposal.*
3. Declaration of availability of the proposed MS RTA.
4. Mandate of the Junior MS.

⁵⁴ <https://europass.cedefop.europa.eu/en/documents/curriculum-vitae>



ANNEX C2bis: Twinning Light Proposal

between

EU Member State X

and

Beneficiary Administration in Beneficiary country Z

Project title:

Twinning Reference Number: *The Twinning Reference Number is in the format "MN 15 IPA TR 01 17 TWL" or "AZ 15 ENI JH 02 17 TWL"*

Publication notice reference:

EU funded project

TWINNING TOOL

(It is recommended that the complete proposal should not exceed 10 pages, excluding annexes)

1. Basic information

Lead Member State (MS):

Member State body: *The institution responsible for the implementation and financial management of the project. Please provide contact details.*

Member State body(ies) (if any): See above.

Beneficiary administration:

Twinning Sector: *e.g.: Justice and Home Affairs*

EU funded budget (maximum amount of grant):

Execution period (months):

Proposed Project Leader (PL): Member State, full name and position, institution

Proposed Component Leaders: Member State, full name and position, institution

2. Project understanding

Present an assessment of the project and its needs.

Present briefly how you see this project as part of a larger (reform) process and your plans for coordination and cooperation with other actors in the same sector.

3. Structures / institutional framework offered by the Member State(s)

Explain in detail the structures set up in the Member States relevant for the sector and area in question and inform of the capacities – including staff profiles - of these structures and which part(s) of the structures would be involved.

Explain plans to link such structures to the existing Beneficiary country structures and who will focus on what.

4. Results per component

Present your understanding of actions and activities required to achieve each of the foreseen Mandatory results/outputs.

5. Proposed methodology

Present briefly your foreseen strategy, methodology and an indicative timetable with targets set for each of the mandatory results/outputs.

Shortly describe the methodology and approach the Member State considers most likely to successfully achieve all mandatory results/outputs and implement the project in a sustainable manner.

6. Proposed activities per component

Include a fully elaborated work plan with the details of all activities.

Address the needs seen for study tour programmes, training programme etc. – and indicate if possible the resources required on the side of the Beneficiary administration in order to efficiently and timely implement the project.

7. Comparative advantage of the proposal

Give examples of what conceptual or concrete ideas adding particular value to the proposal

8. Risk analysis

Present the implementation risks possible to identify up-front, the ideas on how to control/mitigate these, the impact if emerging – al based on the assumptions and taking into account the resource (and/or complementary action) requirements presented in the proposal

Risk	Likelihood of occurring	Impact	Corrective measures/Mitigation	Assumptions

9. Project Leader, Component leaders and short term experts

Provide the names, positions and profiles (experience, education etc.) and CVs of the proposed team of experts.

10. Budget

Provide a budget breakdown per budget heading and sub-headings based on the flat rates, unit costs as well as on reimbursable expenditures – as per Annex A3.

11. Communication and visibility plans

Present the ideas and concepts you foresee for communication and visibility activities.

12. Sustainability

The achievements of a Twinning light project (from results per component to impacts) should be maintained as a permanent asset to the Beneficiary administration even after the end of the Twinning project implementation. This presupposes inter alia that effective mechanisms are put in place by the Beneficiary administration to disseminate and consolidate the results of the project.

As concerns Twinning projects that includes support to development of sector policies (strategies and action plans), development of new legislation or amendments (especially *acquis*), the sustainability of mandatory results/outputs is best ensured by ensuring that policy and legislative proposals are backed up by at least basic impact assessments (regulatory, fiscal) and they are consulted with both internal and external stakeholders (inter-ministerial and public consultations), as required by Beneficiary country legislation. Sufficient time should be allocated to this preparatory work during the project, and fast-track adoption procedures of legislation should be avoided, because they risk implementation and enforcement of future legislation.

Since results should be sustained the Beneficiary should describe how they in their budget planning (Medium-Term Business Planning (MTBP) or alike) have planned necessary resources ensuring the sustainability.

13. Crosscutting issues (equal opportunity, environment, climate etc...)

Assess how the project objectives contribute(s) to pursuing gender and human rights policies as well as eventually tackle equal opportunity, environment, climate change minorities, regional coverage, etc.

14. Implementation start

Indicate the date by when you would be available to start implementation.

ANNEXES TO PROPOSAL

- 1 Logical framework matrix as per Annex C1b (compulsory), including clearly defined activities for all mandatory results and sub-results.
2. Work-plan (format free) and a fully developed implementation schedule
3. CVs of PL(s), Component leaders and other short term experts in Europass⁵⁵ format.

⁵⁵ <https://europass.cedefop.europa.eu/en/documents/curriculum-vitae>

ANNEX C3: Oral presentation in the selection meeting in the Beneficiary country

KEY POINTS FOR MEMBER STATE TO COVER:

- ❑ Focus on the approach of Member State(s) to meeting the needs identified by the Beneficiary;
- ❑ Emphasis should be on the administrative model and structures offered by the Member State(s) and the expected involvement of these;
- ❑ Clarify your overall vision and underlying strategy; Present briefly how you see this project as part of a larger (overall/sector reform) process and how you plan to cooperate/communicate with other actors in the same sector;
- ❑ Present briefly your foreseen methodology, your expected timetable and the key elements of your communication and /visibility plans;
- ❑ Name Component Leaders, where they are based in your administrative structure and emphasize the relevance of their background and inform about access to and scope of relevant expertise in your administrative structure;
- ❑ Both the designated PL (Junior PL(s) if applicable) and RTA and - if possible - Component leaders should be present for the presentation;
- ❑ The track record on institution building particularly in the relevant sector and area should be clearly presented;
- ❑ Language issues should be clarified, to ensure that RTA and other experts will be able to fully participate in the project's working language being the same as the language of the contract.

KEY POINTS FOR MEMBER STATE TO BEAR IN MIND:

- ❑ Presentations should be focused, emphasising key points of the written proposal, not simply a repetition of contents of the same;
- ❑ They need thorough preparation, in the best case undertaken jointly with all members of the presentation team;
- ❑ A short audio-visual presentation can be very effective, but is not always necessary;
- ❑ Presentations should be short and to the point and, if possible, backed up with succinct written material, e.g. copies of slides;
- ❑ Whoever makes the presentation should be experienced and at ease in doing so, otherwise it is difficult for non-native speakers to follow;
- ❑ Ideally, several members of the proposed team should be present and could either participate briefly in the presentation or be available to answer questions;
- ❑ Presentations should cover the key elements of the work programme required to meet the needs expressed by the Beneficiary.

In case an intervention of the representative of the Embassy(ies) representing the Member State(s) in the country is foreseen this should be limited to (for instance 5 minutes) in order to allow sufficient time for presenting and discussing the proposal by the Member State(s).

Any question from the Beneficiary side should be answered as comprehensively as possible at the meeting.



EUROPEAN COMMISSION

TWINNING PROJECTS

INTERIM QUARTERLY REPORT

TWINNING INTERIM QUARTERLY REPORT number:

Project Title:

Partners:

Date:

Twining Grant Contract number:

1. Overview

The **Interim Quarterly Report/Final Report** for the project comprises the following parts:

- Section 0** Executive summary listing decisions needed to be taken by the Project Steering Committee
- Section 1** Basic data on the project
- Section 2** Content: progress achieved in the implementation of the Twinning project during the reporting period and schedule for the remaining period
- Section 3** Expenditure: actual expenditure in relation to budgeted expenditure

2. General guidance

- Throughout the entire Twinning project, at **three-monthly intervals** starting with the start date of implementation the PLs may prepare Interim Quarterly Reports/Final Reports.
- Interim Quarterly Reports/Final Reports cover both substance and Finances.
- The deadline for submission of the **Interim Quarterly Reports/Final Reports** cannot be altered – The first interim quarterly report will most often refer to less than three months’

⁵⁶ It should be noted that the Member State and Beneficiary country Project Leaders in their own right could agree not to deliver an extensive narrative report to the Steering Committee every quarter but only bi-annually.

actual project implementation (project activities), since the first rolling work plan will only be developed with the arrival of the RTA in the Beneficiary country..

- The Member State PL in cooperation with the Beneficiary PL will submit, within the month following each quarter, the interim quarterly reports to the concerned authority (see 6.4 of the Twinning Manual).
- **One copy of the Report** must be sent at the same moment to the relevant Twinning Team in the Commission Headquarters
- The Report must be submitted in the contract language.

3. Notice

- The approval of the Quarterly report by the Contracting Authority does not prejudice the eligibility of experts nor other cost items, which will only be verified at the expenditure verification stage or later audits.
- The approval of the **Quarterly Report** by the Contracting Authority is without prejudice to the Commission's right to suspend the activities of a project, terminate an agreement or take any other appropriate step should subsequent verifications reveal problems or significant divergences from the work-plan, the budget or the conditions of the Twinning Grant Contract as approved.
- The views expressed in this report do not necessarily reflect the views of the European Commission.

Twinning Grant Contract number: *country - year - IB - sector - number*

**Section 0
Executive summary**

1. Provide a max 2 pages executive summary
2. List decisions needed to be taken by the Steering Committee
 - Impact on achievement of work plans / re-sequencing, re-set of targets etc.
 - Technical impact
 - Financial and budgetary impact

**Section 1:
Project data**

Twinning Grant Contract Number	
Project Title:	
Twinning Partners (Member State(s) and Beneficiary)	
Report Number:	
Period covered by the report:	
Duration of the project:	
Reported by:	

Section 2: Content

This section describes the activities of the project. It is divided in five sections.

2A – BACKGROUND

2B – ACHIEVEMENT OF MANDATORY RESULTS/OUTPUTS: What results were generated? What direct influence on the specific objectives/outcomes and indirect influence on the overall objective (impact) did the project have in the reference period?

2C – ACTIVITIES IN THE REPORTING PERIOD

2D – TIMING AND DELAYS

2E – ASSESSMENT

Please remember that the Interim Quarterly Report covers all the activities and results for the reporting period of the project.

2A - BACKGROUND

Overall objectives

Overall Objective and indicators of achievement (as in Log frame)	State of achievement/ problems encountered
Overall Objective (copied from log frame)	
<i>Indicator of achievement (copied from log frame)</i>	

Specific Objectives

Specific Objectives and indicators of achievement (as in Log frame)	State of achievement/ problems encountered
Project objective (copied from log frame)	
<i>Indicator of achievement (copied from log frame)</i>	

Policy and sector Developments

- *Policy dialogue conclusions / agreements*
- *Sector reform developments and involvement of the RTA, Component Leaders or experts in donor coordination/reform monitoring groups*
- *Other actions/initiatives linked to the overall / specific project objectives and/or synergies/overlaps with the mandatory results/outputs foreseen for the project*

- *What were the key developments in the relevant reform area in the Beneficiary country in the reporting period?*

Project Assumptions

- *Which of the original assumptions of the project (Article 2 of the work-plan) have been fulfilled?*
- *Which of them are likely to be fulfilled soon?*
- *Have there been any developments, which make some of the assumptions impossible to achieve? (If yes, the project requires reorientation)*

2B - ACHIEVEMENT OF MANDATORY RESULTS/OUTPUTS

- *List all the targets which were achieved in the reporting period within each of the components and indicate which of the mandatory results/outputs are completed or close to completion and which of the outcomes has been or are expected to be directly influenced. The likelihood of indirectly influencing the impact is also to be assessed. .*

Results under components:

Results and indicators of achievement (as in Log frame)	State of achievement/ problems encountered
Result 1 (copied from log frame)	
<i>Indicator of achievement (copied from log frame)</i>	
Result 2 (copied from log frame)	
<i>Indicator of achievement (copied from log frame)</i>	

2C - ACTIVITIES IN THE REPORTING PERIOD

1. *Under budget heading Mandatory result/output list, list all the activities component by component which have taken place in the reporting period in the order in which they appear in the work-plan and providing their reference numbers.*
2. *Under budget heading Horizontal costs list activities by sub-heading which have taken place in the reporting period, particularly communication and visibility activities, study tours etc.*
3. *For each activity specify the following details:*
 - *Reference number and title of activity (as in Article 3 of the work-plan);*
 - *Names of Member State experts who delivered it;*
 - *Number of experts from the Beneficiary who participated and their departments of origin*
 - *Duration of the activity*

2D - TIMING AND DELAYS

Adherence to time schedule

Reproduce the Schedule from Article 4 of the work-plan and indicate with a cross in the relevant box all the activities which have taken place from inception of the project until the end of the reporting period. In this way the reader will see a clear picture of the delays. Single out those activities which are delayed by more than three months.

Project Month	1	2	3	4	5	6	7	8	9	10	11	12
RTA and related costs												
Horizontal costs												
Component 1->N												
Activity 1.1												
Activity 1.N												

	Activity/action Planned
X	Activity/action Performed
	Activity/action Delayed by more than three months

Recuperation of delays

For all the activities marked in the schedule as delayed by more than three months, provide an explanation of the delay and indicate when the activities will take place.

2E - ASSESSMENT

Overall Assessment of progress

Overall evaluation of the progress achieved during the reporting period.

Other Issues

Particular problems (if any) in the management of the project or in the cooperation between the actors involved and how to address this and strengthen the outreach of the project.

Section 3: Expenditures

Provide total figures of disbursement in the reporting period broken down on budget headings and for the key groups of costs under each budget heading - as per Annex A3 to the Twinning Grant Contract.



EUROPEAN COMMISSION

TWINNING PROJECTS

FINAL REPORT

Project Title:

Partners:

Date:

Twining Project number:

Twining Grant Contract number:

1. Overview

The **Final Report** for the project comprises the following parts:

Section 0 Beneficiary commitments to sustainability of results

Section 1 Basic data on the project

Section 2 Content: Achievement of mandatory results/outputs

Section 3 Expenditure: final financial report

2. General guidance

- Final report shall be submitted no later than three months after the implementation period (work-plan) as defined in Article 2 of the General conditions of the Twinning Grant Contract (Annex A2) and at least before the end of the legal duration.
- Final report covers both substance and Finances. The final financial report must be accompanied by an expenditure verification report from a recognised, independent auditor, following the template in Annex A6 to the Twinning Grant Contract.

- The Member State PL in cooperation with the Beneficiary PL will jointly prepare, co-sign and submit the final report to the concerned authority (see 6.4 of the Twinning Manual).
- One copy of the Report must be sent at the same moment to the Twinning Coordination Team in the Commission Headquarters, as a matter of information. Please see exact requirements for submission of the Final Report in the Twinning Manual.
- The Report must be submitted in the language of the contract.

3. Notice

- The views expressed in the report do not necessarily reflect the views of the European Commission

<h2>Section 0 Executive Summary, sustainability of results, lessons learnt</h2>
--

1. Provide a max 2 pages executive summary (further information below)

- Achievement of mandatory results/outputs and
- Other tangible outputs/deliverables under the project
- Specific Contribution of the project to the reform objectives in the sector

2. Sustainability

- List sustainability actions undertaken under the project
- List sustainability actions needed to be undertaken by the Beneficiary administration
 - Further Institution Building needs of any kind and the
 - The needed resources in short and medium term and the impact on budgeting

3. Lessons learnt

- project design,
- work-planning,
- resources dedicated for the implementation
- assumptions and risk mitigation
- etc.

Section 1: Project data

Twinning Grant Contract Number:	
Project Title:	
Twinning Partners (Member State(s) and Beneficiary)	
Duration of the project:	
Member State PL:	
Beneficiary Country PL:	

Section 2: Content

This section describes the achievements of the project. It is divided in ten sub-sections.

2A – SUMMARY

2B – BACKGROUND

2C – IMPLEMENTATION PROCESS

2D – ACHIEVEMENT OF MANDATORY RESULTS/OUTPUTS AND DIRECT INFLUENCE ON OUTCOMES

2E – IMPACT

2F - FOLLOW-UP AND SUSTAINABILITY

2G – CONCLUSIONS & RECOMMENDATIONS

2H – ANNEXES

2A - SUMMARY

The summary should be limited but still cover all activities undertaken in the implementation of the project including Communication and Visibility actions, sustainability actions etc.

Overall objectives

Overall Objective and indicators of achievement (as in Log frame)	State of achievement/ problems encountered
Overall Objective (copied from log frame)	
<i>Indicator of achievement (copied from log frame)</i>	

Specific Objectives

Specific Objectives and indicators of achievement (as in Log frame)	State of achievement/ problems encountered
Project objective (copied from log frame)	
<i>Indicator of achievement (copied from log frame)</i>	

2B - BACKGROUND

Starting Point/Baseline, planned mandatory results/outputs and the Project Objectives

Briefly describe the original situation in the relevant area of the Beneficiary administration before the project, indicating the gaps that the project had to address.

List the overall and specific objectives and the mandatory results/outputs of the project (as stated in the work-plan and / or amended during implementation), addressing the gaps identified above.

2C - IMPLEMENTATION PROCESS

Developments outside the control of the project

- (a) What were the key sector reform developments in the relevant area in the Beneficiary country during the implementation of the project?*
- (b) What was the involvement of the RTA, Component Leader, in donor coordination networks / policy dialogue / working groups*
- (c) What other actions linked to the overall / specific project objective were implemented by other actors*
- (d) Which of the original assumptions of the project were fulfilled? How were risks mitigated?*

Project developments

(a) Describe the key developments inside the project, such as change of key staff, re-orientation, completion of an important package of activities, other turning points. (NB: Do not make a detailed account of all activities here)

(b) What internal problems threatening the implementation of the project appeared, and how were they solved?

Communication and Visibility actions

(a) What steps were taken to communicate the benefits and relevance of the project and to ensure maximum EU visibility and what was the influence on the project implementation process of such activities?

2D - ACHIEVEMENT OF MANDATORY RESULTS/OUTPUTS AND OUTCOMES

(a) Describe the extent to which each of the mandatory results/outputs (measured against the indicators agreed in the work-plan) was achieved.

(b) Describe the extent to which each of the outcomes were (measured against the indicators agreed in the work-plan) was achieved.

(c) In case one or more mandatory results/outputs and outcomes were not entirely achieved/directly influenced, explain why.

(d) Overview of mandatory results/outputs achieved (See Annex 1).

(e) List any unexpected results and outcomes resulting from the project

2E - IMPACT

(a) Specify to what extent the achievement of the specific objectives/outcomes led to the achievement of the overall objective/impact (measured against the indicators (s) specified in the work-plan).

(b) List any unexpected impacts of the project.

2F - FOLLOW-UP AND SUSTAINABILITY

(a) In what way will the results of the project / recommendations be utilised by the Beneficiary administration?

(b) How is the Beneficiary administration going to continue with the work started but not finalised under the project (for instance implementation measures related to adopted legislation etc.)?

(c) How has the project ensured compliance with and/or contributed to the general public administration reform efforts in the country? (For example, if the project has contributed to development of sector strategies and/or new legislation or amendments (especially Union acquis), has the project ensured that these documents have been prepared in an inclusive and evidence-based process (supported by basic impact assessments and consultation with both internal and external stakeholders)?)

(d) In case of failure to achieve the mandatory results/outputs in their entirety, what future actions should the Beneficiary administration take to achieve them?

2G - CONCLUSIONS & RECOMMENDATIONS

Overall Self-Assessment

Make a one-paragraph evaluation of the project, its progress and impact.

Lessons learned

Recommendations for future actions necessary to be undertaken in the sector/area the twinning operated in.

2H – ANNEXES

Annex 1: *Overview – Mandatory results/outputs achieved*

Annex 1: Overview of mandatory results/outputs achieved

Component	<TITLE of component >	Mandatory results/ outputs	Activities per component	Foreseen Deadline	Delay +/- [months]	TARGETS SET	ASSESSMENT of achievement to date	Self-assessment Rate HS (Highly satisfactory), S (Satisfactory), U (Unsatisfactory)
1)	Component							
2)	Component							
3)	Component N							

Section 3: Expenditure

Provide detailed figures of disbursement under the project broken down on budget headings and sub-headings identifying in detail all costs for all activities under all budget headings - as per Annex A3 to the Twinning Grant Contract.

**Please remember that this report must be accompanied by an
EXPENDITURE VERIFICATION REPORT
As per Annex A6 to the Twinning Grant Contract)**

For the administration of the Member State

*[name and title of the individual(s)
authorised to sign]*

[signature]

[date]

For the administration of the Beneficiary

*[name and title of the individual(s)
authorised to sign]*

[signature]

[date]

ANNEX C6: Standard Twinning Administrative compliance and eligibility grid

Because of the nature of Twinning the Contracting Authority should as a general principle seek clarification from a Member State in case of doubt linked to documentation provided.

Grid completed by _____ Date completed _____

FORMAL CRITERIA (to be checked before the selection meetings)

I. IDENTIFICATION DATA

Publication number	
Twinning Fiche title and number	
Financing decision title and number	
Applicant (Lead Member State)	
Applicant 2 (junior Member State, if applicable)	
Applicant 3 (junior Member State, if applicable)	
Beneficiary Administration	

II. ADMINISTRATIVE COMPLIANCE

	Yes	No
1. The proposal is complete and in the correct format		
2. The proposal includes the CVs of PL, RTA and Component Leaders		
3. The full contact details for both the NCP and the lead Member State applicant are provided		
4. The proposal is sent from the email address of the NCP of the lead Member State		

III. ELIGIBILITY

	Yes	No
1. The proposed PL, RTA and Component Leaders are eligible (nationality, formal years of experience) and meet the criteria		
2. The proposed project duration does not exceed the maximum allowed		
3. The Lead applicant body is a Member State administration or a registered mandated body		
4. The applicant 2 body is a Member State administration or a registered mandated body		

5. The applicant ³ body is a Member State administration or a registered mandated body ⁵⁷		
---	--	--

IV. COMMENTS (Specify any missing information or documents)⁵⁸

Does the proposal fulfil the administrative and formal criteria? YES NO

⁵⁷ If applicable, in case of even larger consortiums, insert additional rows for assessment of more junior Member States.

⁵⁸ In case of incomplete information, further information and/or documents may be requested.

ANNEX C6bis: Twinning Light Administrative compliance and eligibility grid

Because of the nature of Twinning the Contracting Authority should as a general principle seek clarification from a Member State in case of doubt linked to documentation provided.

Grid completed by _____ Date completed _____

FORMAL CRITERIA *(to be checked before the selection meetings)*

I. IDENTIFICATION DATA

Publication number	
Twinning Fiche title and number	
Financing decision title and number	
Applicant (Member State)	
Beneficiary Administration	

II. ADMINISTRATIVE COMPLIANCE	Yes	No
1. The proposal is complete and in the correct format		
2. The proposal includes the CV of PL and experts		
3. The full contact details for both the NCP and the Applicant Member State are provided		
4. The proposal is sent from the email address of the NCP of the Applicant Member State		

III. ELIGIBILITY	Yes	No
1. The proposed PL is eligible (nationality, formal years of experience) and meets the criteria		
2. The proposed project duration does not exceed the maximum allowed		
3. The Applicant body is a Member State administration or a registered mandated body		

IV. COMMENTS (Specify any missing information or documents)⁵⁹

Does the proposal fulfil the administrative and formal criteria YES NO

⁵⁹ In case of incomplete information, further information and/or documents may be requested.

ANNEX C7: Evaluation Grid Twinning Selections



This Evaluation Grid covers both the written proposal and the presentation

PROJECT DATA

Publication number	
Twinning fiche title and number	
Financing decision title and number	
Applicant (lead Member State)	
Applicant 2 (junior Member State, if applicable)	
Applicant 3 (junior Member State, if applicable)⁶⁰	
Duration	_____ <i>Months</i>
Total Budget	
Date selection Meeting	

Selection committee is to note that the FULL SELECTION SHEET will be shared with NCP through which the proposal was submitted.

FORMAL CRITERIA *(to be checked before the selection meetings)*

The institutions proposed by the MS are public administrations or/and have registered as mandated bodies?	
The proposal contains the CVs of PL, RTA and the CVs of the Component Leaders?	
Do the PL and RTA fulfil the minimum requirements?	
Are the Full details of a contact person for lead MS provided?	

Does the MS proposal fulfil the formal criteria? YES NOT

⁶⁰ If applicable, in case of even larger consortiums, insert additional rows for assessment of more junior Member States.

EVALUATION GRID– SUBSTANTIAL CRITERIA

Scoring guidelines

This evaluation grid is divided into **sections** and **subsections**. Each subsection must be given a score between 1 and 5 in accordance with the following guidelines:

Score	Meaning
1	very poor
2	poor
3	adequate
4	good
5	very good

These scores are added to give the total score for the section concerned. The totals for each section are then listed in section 4 and added together to give the total score for the proposal.

<u>1. Operational capacity</u>	Score
A. Resident Twinning Adviser and Project Leader	
1.1 How adequate is the expertise of the proposed RTA to the task foreseen (Knowledge of the issues to be addressed and experience in implementing the <i>Union acquis</i> /reform area of cooperation)?	/2 x 5
1.2 How satisfactory is the management experience and capacity of the EU proposed project leader and the administration to which the PL belong (including staff and its ability to handle the project budget)?	/5
1.3 How satisfactory is the previous project coordination and management experience of the Resident Twinning Adviser? Could any potential lack of experience (although meeting minimum) be compensated by other members of the team?	/5
1.4 How satisfactory is the previous project management experience of the project leader and the administration to which the PL belong?	/5
Total Score	/25
Comments	

B. Component Leaders and their availability	Score
1.5 How adequate for the tasks (specific expertise) are the proposed Component Leaders from the Member States and do they all come from "own staff"?	/5
1.6 How satisfactory is the technical experience of the proposed Component Leaders?	/5
Total Score	/10

Comments

C⁶¹. MS Junior Partner	Score
1.7 How good is the complementarity with the Lead MS Partner?	/5
1.8 How adequate is the expertise of the proposed MS Junior Partner for the tasks foreseen to be covered by them?	/5
Total Score	/10

Comments

If a total score lower than “adequate” (27 points) is obtained for section 1, the proposal will be eliminated by the Evaluation Committee. The evaluation grid must nevertheless be completed.

<u>2. Relevance</u>	Score
2.1 How relevant are the concepts and ideas behind the strategy and methodology presented to the needs of the Beneficiary administration and how does it link with the Twinning Project Fiche?	/5
2.2 How adequate are the plans for initial and subsequent work-plan preparations including the plans/ideas for communication and visibility actions?	/5
2.3 How well does the MS administration administrative model correspond to the needs identified in the Twinning Project Fiche?	/5

⁶¹ When section C is not applicable (when there is no Junior Partner), the 5 points of 1.7 will be transferred to 1.5 and the 5 points from 1.8 will be transferred to 1.6.

2.4 How does the proposal take into account other sector initiatives and / or – previous projects avoiding duplication and creating synergies?	/5
Total Score	/20

Comments

If a total score lower than “good” (16 points) is obtained for section 2, the proposal will be eliminated by the Evaluation Committee. The evaluation grid must nevertheless be completed.

<u>3. Methodology</u>	Score
3.1 Is the overall concept behind the ideas and the proposal coherent?	/5
3.2 Is the proposed methodology adequate for the needs as expressed in the project Fiche?	/5
3.3 Are the results (in terms of concrete mandatory results/outputs and impact on specific and overall objectives) possible to measure?	/5
3.4 Do the Member State(s) foresee to cover all Components areas stated in the Twinning Project Fiche? Are there examples of key activities proposed which are consistent with the mandatory results/outputs and the objectives?	/5
Total Score	/20

Comments

<u>4. Sustainability</u>	Score
4.1 Is the action likely to have a tangible impact on its target groups?	/5
4.2 Is the proposal likely to have multiplier effects? (including scope for replication and extension of the outcome of the action and dissemination of information.)	/5

4. 3. Are the expected results of the proposed action sustainable and are ideas/strategies/ for sustaining results realistic?	/ 5
Total Score:	/15

Comments

TOTAL SCORE **/100**

<i>1. Operational Capacity</i>	
A. Resident Twinning Adviser and Project leader	/25
B. Component Leaders	/10
C. MS Junior Partner	/10
<i>2. Relevance</i>	/20
<i>3. Methodology</i>	/20
<i>4. Sustainability</i>	/15

5. Conclusion and Recommendations

STRONG POINTS:

WEAK POINTS:

Particular comments:

ASSESSMENT & CONCLUSION

Please write your conclusion using one of the following options: Selected/Not Selected

CONCLUSION:

Signatures:

Date:

ANNEX C8: Twinning Light Selection Fact Sheet



PROJECT DATA

Publication number	
Twinning fiche title and number	
Financing decision title and number	
Applicant (Member State)	
Duration	<i>Months</i>
Total Budget	
Date selection Meeting	

FORMAL CRITERIA *(to be checked before the selection meetings)*

The institutions proposed by the MS are public administrations or/and registered mandated bodies?	
Does the proposal contain the CV of PL and experts?	
Do the experts fulfil the minimum requirements?	
Are the full details of a contact person for MS provided?	

Does the MS proposal fulfil the formal criteria? YES NOT

EVALUATION GRID for TWINNING LIGHT– SELECTION AND AWARD CRITERIA

Selection criteria consider the **operational capacity of the component leaders mentioned** in the proposal; the assessment is expressed on a **Yes/No** basis and a single negative evaluation of one criterion disqualifies the proposal.

Award criteria consider the **merit of the main qualifying aspects** of the proposal and are evaluated applying a **scoring system** based on the following **scoring table**:

Score	Meaning
1	very poor
2	poor
3	adequate
4	good
5	very good

1. Operational capacity

		Score 1 to 5
1.1	Does the proposed project leader have sufficient management capacity (including staff and ability to handle the project budget)?	/5
1.3	Is the level of the component leaders/key experts of the MS Administration and/or mandated body sufficient to ensure the proper implementation of this Project?	/5
<u>Comments:</u>		

2. Qualifying Aspects of the Proposal

<u>2.1 Technical Expertise</u>	Score 1 to 5
2.1.1 Technical expertise of the proposed project leader (Knowledge of the issues to be addressed and experience in implementing the <i>Union acquis</i> /area of cooperation)	/5
2.1.2 Previous project management experience of the project leader	/5
2.1.3 Technical expertise of the proposed short term experts	/5
<u>Comments:</u>	

<u>2.2 Relevance</u>	Score 1 to 5
2.2.1 Relevance of the proposal when compared to the objectives of the Twinning Light Project Fiche	/5
2.2.2 Aptitude of the proposal to cover all areas stated in the Twinning Light Project Fiche	/5
2.2.3 Adequateness of the MS administration(s) to satisfy the needs identified in the Twinning Light Project Fiche	/5
2.2.4 Consideration given by the proposals to other assistance provided in the same area (for example previous Twinning projects) and suggestions on how to avoid duplication and how to create synergies	/5
<u>Comments:</u>	

<u>2.3 Methodology</u>	Score 1 to 5
2.3.1 Overall coherence of the project design	/5
2.3.2 Adequateness of the proposed methodology with regard to the specific project	/5
2.3.3 Formulation of the, the mandatory results/outputs per component and the potential contribution to the specific objective	/5
2.3.4 Clearness of the formulation of proposed activities and adherence of the latter to the objectives and the expected results	/5
<u>Comments:</u>	

<u>2.4 Sustainability</u>	Score 1 to 5
2.4.1 Possibility that the action produces a tangible impact on its target groups	/5
2.4.2 Possibility that the proposal produces a multiplier effects (including scope for replication and extension of the outcome of the action and dissemination of information)	/5
2.4.3 Indications contained in the proposal about the sustainability of the action (strategies foreseen in order to safeguard the achievement of the mandatory results/outputs in the beneficiary administration, i.e. a sustainability plan)	/5
<u>Comments:</u>	

3. OVERALL ASSESSMENT AND CONCLUSION to be conveyed to all making a proposal

1. Operational capacity	/10
2.1. Technical expertise	/15
2.2. Relevance	/20
2.3. Methodology	/20
2.4. Sustainability	/15
TOTAL SCORE	/80

RECOMMENDATIONS
STRONG POINTS:
WEAK POINTS:
Particular comments:

CONCLUSION

Please write your conclusion using one of the following options: Selected/Not Selected

CONCLUSION:

<i>Name</i>	<i>Name</i>	<i>Name</i>
<i>Signature:</i>	<i>Signature:</i>	<i>Signature:</i>

Date:.....

ANNEX C9: Standard Twinning - Publication of the Call for Proposals on the Internet
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**TWINNING CALL FOR PROPOSALS
issued by the European Commission**

1. Publication reference

CRIS/ prospect reference code (to be given by Commission services in charge of the publication)

2. Programme and Financing source

Project title: <Title and Number of Twinning project Twinning reference >

Programme title: <Financing decision title and Commission accountancy system number (CRIS, OPSYS or similar system) / under direct or indirect management, with ex-ante or ex-post control, Annual Budget year>

3. Nature of activities, geographical area and project duration

(a) **Short description (5 lines) of planned objectives:** < >

(b) **Geographical area:** <To be specified: Country>

(c) **Maximum project duration:** <To be specified>

4. Overall amount available for this Call for Proposals

EUR < Amount >

ELIGIBILITY CRITERIA

5. Eligibility: Who may apply?

Only Public Administrations and Mandated bodies as per Twinning Manual of European Union Member State may apply through European Union Member States' National Contact Points.

For British applicants: Please be aware that eligibility criteria must be complied with for the entire duration of the grant. If the United Kingdom withdraws from the EU during the grant period without concluding an agreement with the EU ensuring in particular that British applicants continue to be eligible, you will cease to receive EU funding (while continuing, where possible, to participate) or be required to leave the project on the basis of Article 12.2 of the General Conditions to the grant agreement.

PROVISIONAL TIMETABLE

6. Provisional notification date of results of the award process⁶²

<To be specified>

SELECTION AND AWARD CRITERIA

7. Selection and award criteria

Selection criteria consider the **operational capacity of the Component leaders** mentioned in the proposal: Member State Project Leader, Resident Twinning Adviser and Component Leaders; the assessment is expressed on a **Yes/No** basis and a single negative evaluation of one criterion disqualifies the proposal.

Award criteria consider the **merit of the main qualifying aspects** of the proposal and are evaluated applying a **scoring system (1 to 5)**:

Selection and award of the Member State will be based on an evaluation of several qualitative aspects including but not limited to the proposed methodology, the experience of the proposed RTA and PL, the experience of the administration in cooperation projects and the Member State presentation.

See Annex C6 of the Twinning Manual: Administrative compliance and Eligibility grid and Annex C7 of the Twinning Manual.

APPLICATION FORMALITIES

8. Twinning proposal and details to be provided

Twining proposals must be submitted by the Lead Member State Administration to the **EU Member States National Contact Points for Twinning** following the instructions of the **Twining Manual** which must be strictly observed (including the use of the template).

Only one Twinning proposal for Member State can be submitted by the **Member State National Contact Points for Twinning** to the Contracting Authority within the deadline for applications.

The MS application should be submitted to the Contracting Authority via the email address of Member State National Contact Points for Twinning

9. Deadline for applications

Deadline for submission of Twinning proposals by the National Contact Points to the Contracting Authority: <Date and time to be specified (8 weeks for Standard

⁶² "The Contracting Authority communicates the choice of the selected Twinning partner at the latest within two weeks after the date of the selection meetings", as per page 40 of the Twinning Manual.

Twinning and 6 weeks for Light Twinning after issuing Call for Proposals –please refer to Twinning Manual paragraph 2.2)>

The deadline for submission of Twinning proposals by the EU Member State Public Administrations to the corresponding National Contact Point is decided by the latter.

Any application received by the Contracting Authority after this deadline will not be considered.

10. Detailed information

Detailed information on this Call for Proposals is contained in the Twinning Manual and the specific project Twinning Fiches, which are available at the European Union Member States **National Contact Points for Twinning**.

The tentative date(s) envisaged for starting the evaluation committee meetings is: <to be specified>.

The Member State delegation should always include the proposed PL and RTA(s).

<p style="text-align: center;">ANNEX C9bis: Twinning Light - Publication of the Call for Proposals on the Internet</p>

**TWINNING CALL FOR PROPOSALS
issued by the European Commission**

1. Publication reference

CRIS/Prospect reference code (to be given by Commission services in charge of the publication)

2. Programme and Financing source

Project title: <Title and Number of Twinning project- Twinning reference) >

Programme title: <Financing decision title and CRIS/ accountancy system number/ under direct or indirect management, with ex-ante or ex-post control, Annual Budget year>

3. Nature of activities, geographical area and project duration

(a) **Short description (5 lines) of planned objectives:** < >

(b) **Geographical area:** <To be specified: Country>

(c) **Maximum project duration:** < max duration –To be specified - NB for TWL is max 10 months >

4. Overall amount available for this Call for Proposals

EUR < Amount - NB for TWL is max 250.000>

ELIGIBILITY CRITERIA

5. Eligibility: Who may apply?

Only Public Administrations and Mandated bodies as per Twinning Manual of European Union Member States may apply through European Union Member States' National Contact Points.

For British applicants: Please be aware that eligibility criteria must be complied with for the entire duration of the grant. If the United Kingdom withdraws from the EU

during the grant period without concluding an agreement with the EU ensuring in particular that British applicants continue to be eligible, you will cease to receive EU funding (while continuing, where possible, to participate) or be required to leave the project on the basis of Article 12.2 of the General Conditions1 to the grant agreement.

PROVISIONAL TIMETABLE

6. Provisional notification date of results of the award process

<To be specified>

SELECTION AND AWARD CRITERIA

7. Selection and Award criteria

Selection criteria consider the **operational capacity of the Member State Project Leader and Short term experts** mentioned in the proposal; the assessment is expressed on a **Yes/No** basis and a single negative evaluation of one criterion disqualifies the proposal.

Award criteria consider the **merit of the main qualifying aspects** of the proposal and are evaluated applying a **scoring system (1 to 5)**:

Selection and award of the Member State will be based on an evaluation of several qualitative aspects including but not limited to the proposed methodology, the experience of the proposed Project Leader, the institutional setting and the capacity of the administration and the Member State presentation, etc.

See Annex C6bis of the Twinning Manual: Twinning Light Administrative compliance and Eligibility grid and Annex C8 of the Twinning Manual Twinning Light Selection Fact Sheet

APPLICATION FORMALITIES

8. Twinning proposal and details to be provided

Twining proposals must be submitted by the Member State Administration to the **EU Member States National Contact Points for Twinning** following the instructions of the **Twining Manual** which must be strictly observed (including the use of the template).

Only one Twinning proposal for Member State can be submitted by the **Member State National Contact Points for Twinning** to the Contracting Authority within the deadline for applications.

The MS application should be submitted to the Contracting Authority via the email address of **Member State National Contact Points for Twinning**.

9. Deadline for applications

Deadline for submission of Twinning proposals by the MS National Contact Points to the Contracting Authority: <date and time to be specified – 8 weeks for Twinning Light as per Twinning Manual paragraph 8.3.1;>

The deadline for submission of Twinning proposals by the EU Member State Public Administrations to the corresponding National Contact Point is decided by the latter.

Any application received by the Contracting Authority after this deadline will not be considered.

10. Detailed information

Detailed information on this Call for Proposals is contained in the Twinning Manual and in the specific project Twinning Fiche, which is available at the European Union Member States **National Contact Points for Twinning**.

The tentative date envisaged for starting the evaluation committee meetings is: **<to be specified: suggested at latest two weeks after the deadline for submission of proposals as per Twinning Manual paragraph 8.3.2.>**

ANNEX C10: Mission certificate template

Twinning Grant Contract Number.....

EXPERT NAME

INSTRUCTIONS

- For your Member State administration or mandated body to obtain compensation for your expenses from the Twinning Grant Contract budget, you must complete this form providing evidence of the time and length of your mission.
- For information the Compensation to the MS of the travel and subsistence allowance will be based on unit cost for travel and the unit cost for daily subsistence allowance fixed in the contract. Since also **other compensations elements might apply** to days spend abroad by experts you should identify the exact time of arrival in the country and departure from the country.
- The Member State administration/mandated body will define what document(s) it would accept to evidence your mission (either/or: tickets, boarding passes, hotel bills, agenda and mission reports) and you should return the document(s) required and with this form.
- In order for the form to be valid you and the authorised Member State signatory to the contract must sign the document.
- Travel costs not identified as a unit cost in the contract will be reimbursed based on actual incurred costs and the Member State administration or mandated body will have to provide original documents proving the actual payment done in order to be compensated. . For flight tickets reimbursed based on actual incurred costs a scanned copy of the boarding pass will suffice.

EXPERT

Name:.....
Working for (Public Administration/Mandated Body)
.....

PURPOSE OF MISSION - DETAILS OF MEETING(S)*

Location(s):.....
Date(s):
.....

* A mission report should be attached if so required

TRAVEL

Arrival to the country: Exact time and date:
Departure from the country: Exact time and date:

EXPERT SIGNATURE

**I declare having received [number] of per diems.
I certify that the information is accurate, and that I am not reimbursed by any other entities for the same mission.**

Place and Date

Signature of expert

AUTHORISED SIGNATORY TO THE CONTRACT

This is to certify that the expert took part in the above mission have been recorded under item (identify budget heading and sub-heading) and supporting documents to evidence the mission has been received and are kept.

Place and DateMember State
signature:.....

ANNEX C11: Template for study visit travel and per diem

Twinning Grant Contract Number.....

EXPERT NAME

INSTRUCTIONS

- For the Member State administration or mandated body to obtain compensation for your expenses from the Twinning Grant Contract budget, you must complete this form providing evidence of the time and length of your study tour.
- The compensation of travel and subsistence allowance will be based on unit cost for travel and the unit cost for daily subsistence allowance fixed in the contract. You should identify the exact time of arrival in the Member State(s) visited and departure from the (last) Member State.
- The Contracting authority and the Member State administration will define what document(s) it would accept to evidence your mission (either/or: tickets, boarding passes, hotel bills, agenda and mission reports) and you should return the document(s) required and with this form.
- In order for the form to be valid you and a Member State authorised to evidence your visit must sign the document.
- Travel costs not identified as a unit cost in the contract will be reimbursed based on actual incurred costs and the Member State administration or mandated body will have to provide original documents proving the actual payment done in order to be compensated. For flight tickets reimbursed based on actually incurred costs a scanned copy of the paper or electronic boarding pass will suffice.

EXPERT

Name:.....
.....

Working for (Beneficiary Administration)
.....
.....

PURPOSE OF MISSION - DETAILS OF STUDY TOURS AND MEETING(S)*

Location(s):.....
.....

Date(s):
.....
.....

* A study tour programme and an evaluation sheet could be required by the Member State and Contracting Authority

TRAVEL

Is travel reimbursed under the contract: YES ____ . NO ____

Arrival to the country: Exact time and date:
Departure from the country: Exact time and date:

STUDY TOUR PARTICIPANT SIGNATURE

**I declare having received [number] of per diems.
I certify that the information is accurate, and that I am not reimbursed by any other entities for the same mission.**

Place and Date

Signature of expert

AUTHORISED MEMBER STATE SIGNATORY

This is to certify that the Beneficiary administration representative took part in the above study tout and costs have been recorded under item (identify budget heading and sub-heading) and supporting documents to evidence the study tour costs have been received and are kept.

Place and DateMember State signature:.....

ANNEX C12: Template for Addenda

**AMENDMENT No _____
TO TWINNING GRANT CONTRACT _____**

- Reallocation between budgetary sections exceeding 25% changes between budget headings (in its original structure or as modified by an Addendum)
- Modification of a component and or the related **mandatory results/outputs**
- Change of RTA or Member State Project Leader

The Contracting Authority (hereafter CA) [name and address as applicable]

of the one part,

and

[full name of Member State or acronym where relevant] with its office at [address of main office for public bodies], VAT number or equivalent official registration number where appropriate], represented by [name of the person entitled to sign the contract; in other words same heading as for the original contract] ("the Member State Partner" - MSP),

of the other part,

have agreed as follows:

ARTICLE 1: Objective

The purpose of this formal amendment to the Twinning Grant Contract is to
[describe the modification – WHAT WILL CHANGE]

This modification is necessary because:
[provide justification – WHY IT WILL CHANGE]

ARTICLE 2: Modification

Annex A3– Budget for the Action – of the original contract is amended as described in Annex 1

Articles *[specify numbers and titles]* of the original contract are amended as described in Annex 2.

<Use Annex A3 of the contract as basis and add a column showing the exact budget breakdown before and after the>

ARTICLE 3: Cumulative modifications notified

The aggregate amount of the modifications notified, by applying the flexibility rule to date is EUR _____, which constitutes _____% of the total budget

ARTICLE 4: Confirmation of validity

All of the parts and dispositions of the initial contract and the side letters/work-plans or amendments, which are not modified here, remain valid.

This Amendment shall take effect upon the notification by the CA of its endorsement by all contract parties as specified below and changes to Annex 1 and 3 initialled by the parties agreed under the project implementation arrangement.

ARTICLE 5: Annexes

Annex 1:

Comparative table of the relevant sections of the budget before and after modification

Annex 2:

Original and amended wording of the changed text

For the Member State

For the Final Recipient of the
Action

Name:

Name:

*(signature of original signatory of
the contract or PL if power has
been delegated)*

(signature of the Beneficiary PL)

Date:

Date:

For the Contracting Authority

Endorsed

Name:

Name:

(signature)

(signature)

Date:

Date:

Note: Unless supported documents are provided, signatories should be the same as in the original contract.

ANNEX C13: Template for side letters

Only to be used in case of urgent notifications of changes not confirmed by the Steering Committee.
In case of urgent change of an expert the CV for the incoming expert should be attached.

SIDE LETTER No _____
TO TWINNING GRANT CONTRACT _____

Contracting Authority
[Name]

ARTICLE 1: Objective

The Member State and Beneficiary PLs hereby notify the CA of an urgent change to work-plan and activity for above referenced contract and confirms that the change(s) will not require an addendum to be processed.

The purpose of the notification is to: (WHAT WILL CHANGE)
and the notification is necessary because: (WHY IT HAS TO BE CHANGED)

ARTICLE 2: Notification, work-plan and activity

Work-plan: The changes influences the following elements of the work-plan:
Activity influenced under the heading:

ARTICLE 3: Confirmation of validity

All other parts and dispositions of the initial contract and the work-plans or other amendments, which are not modified here, remain valid.

This modification takes effect on the date two days after the arrival of the present side letter at the Contracting Authority, unless any of its parts is in conflict with the Twinning rules.

ARTICLE 4: Annexes (if any)

Name:

Name:

Member State PL

Beneficiary PL

(signature)

(signature)

Date:

Date:

ANNEX C14: Instructions for preparation of addenda, work plan changes and side letters

The modifications will only apply to subsequent implementation and cannot apply retroactively.

Addenda:

The following changes require an addendum:

- The relevant field of cooperation with the EU and the *Union acquis* related to the project..
- Change of the Member State administration involved in the Twinning project as mentioned in Article 5 of the Twinning Grant Contract.
- The execution period of the contract and the implementation period of the Action. (Article 2 of the Twinning Grant Contract).
- Mandatory results/outputs and targets to be achieved.
- Identity of the Member State and Beneficiary PLs, and of the RTA
- Reallocations beyond 25% of the budget headings under the Twinning Grant Contract (Annex A3).

Practical issues:

- All changes which are intended to be introduced through an addendum should be discussed and agreed by contracting parties in the at Project Steering Committee before the submission
- Addenda should be submitted to the Contracting Authority at least one month (preferably two) before the date on which the amendment(s) should enter into force
- Relevant parts of the contract which are being changed need to be annexed to the addenda; e.g. in case of the change of the execution period (legal duration) the following parts of the contract should be annexed:
 - Original and amended text of the Article 2 of the Special conditions,
 - New budget since the prolongation implies budgetary changes (please note that the new budget should present a column with the original budget, a column with the budget after the last side letter/work-plans (showing the number of side letters/work-plans which introduced the modification), a column with the budget after the addendum and columns showing savings/reallocations
 - Relevant activities of the work-plan which are affected by this change, including Article 5 of the Special Conditions
- Signatories of the Addenda should be the same as the signatories of the original contract and the Beneficiary PL; If the signatory of the contract on behalf of the Member State is different from the Member State PL the signatory can delegate this right to the Member State PL (with the exception of the case in which the purpose of the Addenda is replacement of the Member State PL)
- All pages before signatures must be initialled by the Contracting Authority and all annexes numbered, if the amended parts of the work-plan and/or the budget are annexed to the addendum, then these annexes should be initialled by the PLs (as in the original contract)

- Addenda enter into force upon the notification by the Contracting Authority, all changes described in the addendum which are implemented before that point are not eligible for financing in case they lead to changes between budget headings of more than 25%
- The justification provided in the narrative part of the Addenda should be substantial, relevant and precise.

Instructions for filling in the relevant parts of the Addenda:

ARTICLE 1: Objective; should provide information related to the change (describing the modification) and stating the purpose of this modification (s); in addition to that this article should provide justification for the every change which is intended to be introduced

ARTICLE 2: Modification; should provide information related to the articles and the annexes of the original contract which are being modified (stating every article/annex)

ARTICLE 3: Cumulative modifications notified; this article should show the aggregate amount of reallocations made through side letters/work-plans up to the compilation of the addendum, showing (in the table) the amount of reallocations introduced with side letter/work-plans.

<For budgetary changes use Annex A3 of the contract as basis and add columns to this Budget to the contract to show "initial budget", "changes to date", "all changes to date including the addendum and add a column showing changes and another showing the situation after all changes>

ARTICLE 4: Confirmation of validity; should be directly transferred from the template

ARTICLE 5: Annexes; should list and number all annexes of the addendum.

Work-plan and side letters:

Work plans are updated and discussed at the Steering Committees and work plan changes subsequently notified to the parties to the contract. No such changes can lead to re-allocations between budget heading exceeding 25%.

Side letters are only used for notification of urgent changes between Steering Committee meetings. **No changes notified by side letter can lead to re-allocations between budget heading exceeding 25%**

Side letters are signed by the Beneficiary PL and Member State PL. Member State PL can delegate the RTA to sign side letters on his/her behalf for the lifetime of the project (Beneficiary PL cannot delegate). Side letters must be submitted to the Contracting Authority two days before coming into effect.

Changes to work-plan/side letters must include identification of the changes referring to the relevant budget heading to the contract (see Annex C13).

ANNEX C15: Template for rolling work-plan

ROLLING WORK-PLAN No _____
TO TWINNING GRANT CONTRACT _____
WORK-PLAN AND BUDGET FOR THE PERIOD: _____

Contracting Authority

[Name]

General remark:

The rolling work-plan must be signed by the two PLs and initialled on each page. PLs cannot delegate others to sign rolling work-plans on their behalf. The signature of the initial rolling work-plan follow the signature of the Twinning Grant Contract. Work-plans are updated after each Steering Committee meeting to monitor technical and financial implementation status and plan for the upcoming period.

The below indications of the structure of the work-plan solely serves as an example. Member State and Beneficiary administration Project Leaders should agree the detailed format at the time of the preparation of the initial work-plan and present this structure to the first Steering Committee.

Although not reflected below the participation of the RTA and/or Component Leaders in local Sector/Thematic Working/Monitoring groups and/or coordination/cooperation meetings, seminars/conferences established by other actors in the sector, kick-off and wrap-up meetings at the EUD etc. - such activities should be described.

ARTICLE 1: Objective

The Member State and Beneficiary PLs hereby notify the Contracting Authority of the detailed work-plan and budget of the above mentioned Twinning Grant Contract for the 6-month period starting _____.

ARTICLE 2: Tasks (Inputs)

Describe/update the details of each of the activities mentioned in the work-plan (Annex A1 of the Twinning Grant Contract) to be implemented in the period covered by the present rolling work-plan. Provide all information required in the form below. Remember that each activity constitutes a separate element in the project design and corresponds to one budget entry.

Budget Heading - RTA and related expenses

Sub-heading RTA Assistant(s):

Sub-heading

Indicators and benchmarks agreed

Budget Heading – Horizontal costs

Sub-heading Work plan preparations and Steering Committees

Sub-heading Communication and Information

Sub-heading

Indicator(s) and benchmark(s) agreed.

Budget Heading - Mandatory Results / Components**Component 1: Specify the Mandatory result/output as per Twinning Fiche****Indicator/benchmark agreed****Activity 1.1:****Method**

- *Brief description of activity (What will happen: Member State STE mission, study visit, training, work shop, etc.), how will it be implemented, by whom (clear share of responsibility MS/BC) and when.*

Resources

- *Member State human resources needed. (Number of experts and man / days)*
- *Beneficiary administration human resources. (Number of people and their home institutions)*
- *other resources (translation, interpretation, training materials)*

Activity 1.2:**Method**

- *Brief description of activity (What will happen: Member State STE mission, study visit, training, work shop, etc.), how will it be implemented, by whom (clear share of responsibility MS/BC) and when.*

Resources

- *Member State Human Resources needed (number of experts and man / days)*
- *Beneficiary administration Human Resources (number of people and their home institutions)*
- *Other resources (translation, interpretation, training materials)*

Component N: Specify the Mandatory result/output as per Twinning Fiche**Indicator/benchmark agreed****Activity N.1:****Method**

- *Brief description of activity (What will happen: Member State STE mission, study visit, training, work shop, etc.), how will it be implemented, by whom (clear share of responsibility MS/BC) and when.*

Resources

- Member State human resources needed. (Number of experts and man / days)
- Beneficiary administration human resources. (Number of people and their home institutions)
- other resources (translation, interpretation, training materials)

Activity N.2:**Method**

- Brief description of activity (What will happen: Member State STE mission, study visit, training, work shop, etc.), how will it be implemented, by whom (clear share of responsibility MS/BC) and when.

Resources

- Member State Human Resources needed (number of experts and man / days)
- Beneficiary administration Human Resources (number of people and their home institutions)
- other resources (translation, interpretation, training materials)

ARTICLE 3: Risks

Specify/update the internal conditions related to the project that must be fulfilled to guarantee efficient and timely implementation and achievement of results.

ARTICLE 4: Schedule

Update, if appropriate, the schedule included in the Initial work-plan.

Project Month	1	2	3	4	5	6	7	8	9	10	11	N
RTA Related Costs												
RTA assistants												
Horizontal costs												
Work plan preparations												
Steering Committees												
Communication and Visibility												
Mandatory results/outputs												
Component 1												
Activity 1.1												
Activity 1.2												
Activity 1.3												
Component n												
Activity n.1												
Activity n.2												
Activity n.3												

ARTICLE 5: Human Resources

Provide/update details and CVs of Member State Experts performing each of the functions above during the period covered by the present rolling work-plan, as well as their counterparts in each of the Beneficiary Institutions. The table below can be amended to the detail needs agreed between the Member State and Beneficiary Project Leaders.

Member State or Beneficiary	Name	Present position	Employer	Years of experience	Education	Specialist knowledge	BC experience	Languages

ARTICLE 6: Budget

Describe/update the budgetary details of each of the activities mentioned in the work-plan (Annex A1 of the Twinning Grant Contract) to be implemented in the period covered by the present work-plan and provide all information required in the table below.

Please fill in also the information provided in the annex to this work-plan, as well as that included in previous work-plan(s), so that the table offers a complete overview of the budgeted costs.

BUDGET to be annexed

<Use the template provided in Annex A3 to the Twinning Grant Contract as a basis and add a column showing status, impact of updated work-plan(s) and another showing situation after all changes to date including the new work-plan>

The Member State PL

[signature] _____

[date] _____

The Beneficiary Country PL

[signature] _____

[date] _____

ANNEX C16: Guidelines for Fact Finding Missions

Advice for fact finding missions clarification meetings and/or fact finding missions before submission of proposals

Fact Finding Mission

The Contracting Authority might invite all Member States to take part in a clarification meeting either on site or via Video conference or a fact finding mission enabling Member States to develop a better understanding of the context in which a Twinning project will be implemented.

Member State initiative

The EU Member State that on own initiative wish to organise a fact finding mission should notify the contracting authority and copy the EUD (if not the contracting authority).

The notification should include

- a) Written approval to receive a fact finding mission undersigned by the Beneficiary administration and/or the Contracting Authority
- b) List of issues that the fact finding mission will explore
- c) Date of the mission
- d) Participants to the mission

Information and involvement of other Member States

Following the notification from the initiating MS, the Contracting Authority informs all Member State National Contact Points (Member State NCP) about the fact finding mission and its planned contents.

Any Member State may require to be associated to the fact finding mission and subsequently designate participants from its Administration.

A Member State that does not wish to participate in the fact finding mission may alternatively suggest, before the beginning of the mission, that the initiating Member State addresses additional issues during the mission.

Participation of the EUD

The EUD is kept informed about the programme and the participants, in parallel with national authorities (including the NIPAC/CFCU offices under IPA and PAO in the ENI context). The EUD should participate as observer at the fact finding mission and ensure that it is carried out in a transparent and fair manner.

Participants

All participants designated by the initiating Member State or by another Member State must be officials of the institutions potentially interested or involved in the Twinning project.

Circulation of the outcome of the mission

The initiating Member State establishes, in agreement with the Beneficiary administration, minutes of the fact finding mission addressing all relevant questions and aspects discussed and circulates these, at the latest 21 days before the deadline of the Call for Proposals, to all Member State NCPs and to the European Commission (Twinning Coordination Team in Directorate-General Neighbourhood and Enlargement Negotiations (DG NEAR)). Comments, observations and integrations by other participants to the fact finding mission are communicated directly to the same addressees.

Costs

All costs related to the organisation and execution of fact finding missions are borne directly by each Member State involved. They are not eligible for financing under the Twinning project.

ANNEX C17: Template for self-certification for mandated body status

The model could/should be amended to fulfil the requirements set by the Member State in particular to reflect the institutional responsibilities of the Member State NCP.

In line with the Twinning Manual the full responsibility for compliance with the criteria for mandated bodies lies either with the Mandated Body itself or the MS NCP.

Bodies registered as International Organisations (IO) can under Twinning neither be considered part of the MS administration, nor act in a role as Mandated Body.

< The entity> < MS NCP> (delete as appropriate) requesting a mandated body hereby certifies it is eligible to the status of:

- Full mandated body
- Ad hoc mandated body
- General Management body

Fulfilling the following criteria:

- are entrusted with the delivery of public service(s) by law or government act, also laid down as a main purpose in their mandate/statute
- are under permanent structural supervision of a public authority exercising a predominant role with regards to the management/decision making and the operation of the body/entity ;
- are subject to the financial control by a public authority or by an entity appointed by a public authority ;
- are subject to audit by a public authority or by an entity appointed by a public authority.

In addition to meeting the above criteria, entities applying for full mandate status will have sufficient and proportionate level of permanent staff; meaning inter alia, that the permanent staff has to be commensurate with the requirements of the project so as to avoid the need to subcontract or temporarily hire expert staff for carrying out Twinning assignments.

<The entity><The MS NCP> (delete as appropriate) applying for ad hoc mandated body hereby declares that it is has sufficient capacity to exercise the role foreseen with its own resources.

We, <The entity><The MS NCP> (delete as appropriate) acknowledge that if the declarations or information provided prove to be false we may be subject to rejection from this procedure

and to administrative sanctions in the form of exclusion and financial penalties up to 10 % of the total estimated value of the grant being awarded and that this information may be published on the Commission website in accordance with the Financial Regulation in force.

We are aware that, for the purposes of safeguarding the EU's financial interests, our personal data may be transferred to internal audit services, to the early detection and exclusion system, to the European Court of Auditors, to the Financial Irregularities Panel or to the European Anti-Fraud Office.

We acknowledge that we shall inform promptly the MS NCP if we no longer comply with the criteria necessary for the status of mandated body.

Authorised person (Full name and role) on behalf of (Full name of institution and acronym).

<If the Member State NCP assumes responsibility for the information the document should be signed by the Member State NCP representative authorised to sign>

<If the Member State NCP do not assume responsibility for the information the document should be signed by the Mandated Body representative authorised to sign on its behalf>

In any case the document is sent by the Member State NCP for registration by the Twinning Coordination Team.

Signature.....

INFORMATION TO BE PROVIDED

IN SUPPORT OF A BODY’S REQUEST FOR A MANDATE

Acronym	Name in Local Language	Name in English	Legal Status	Holders of capital	Field of Activity	Level of Permanent Staff	Supervisory Public Authority
	Address Website link			(or of assets, if the body does not, have legal capital) If the public is majority holder of the capital and/or assets such fact could fulfil criteria 2-4).	Identify Sector and/or area the <i>Union acquis</i> If a (General) Management Body identify this with the term “Management Body”		Describe the degree of supervision/control by Public authorities. Describe the areas of delegation of functions and powers. Describe which Public authorities appoints board members and the percentage of public authority appointed members Describe how financial controls are exercised and by who and the audit institution auditing the accounts of the body.

**Declaration of
impartiality and confidentiality
for the participation to a Twinning project selection meeting**

Publication ref: _____

I, the undersigned, hereby declare that I agree to participate in the evaluation of the above-mentioned [Twinning project reference number and title of the project]). By making this declaration, I declare that I am aware of the following:

1. Financial persons and other persons involved in budget implementation and management, including acts preparatory thereto, audit or control shall not take any action which may bring their own interests into conflict with those of the European Union.

If such a risk exists, the person in question shall refrain from such action. He or she shall refer the matter to the authorising officer by delegation and inform his/her hierarchical superior. The authorising officer shall confirm in writing whether a conflict of interests exists. Where a conflict of interests is found to exist, the person in question shall cease all activities in the matter. The authorising officer by delegation shall personally take any further appropriate action.

2. For the purposes of paragraph 1, a conflict of interests exists where the impartial and objective exercise of the functions of a financial person or other person, as referred to in paragraph 1, is compromised for reasons involving family, emotional life, political or national affinity, economic interest or any other shared interest with a Beneficiary.

I hereby declare that, to my knowledge, I have no conflict of interest with the operators who have applied to participate for this contract, including persons or members of a consortium, or the subcontractors proposed.

I confirm that if I discover during the evaluation that such a conflict exists or might exist, I shall declare it immediately to the chairperson of the evaluation committee. In the case that such conflict is confirmed by the chairperson, I agree to cease from participating in the evaluation committee.

I confirm that I have familiarised myself with the information available to date concerning this Call for Proposals, including the provisions of the Practical Guide relating to the evaluation process.

I shall execute my responsibilities impartially and objectively. I further declare that, to the best of my knowledge, I am not in a situation that could cast doubt on my ability to evaluate the application(s).

I shall maintain the strictest confidentiality in respect of all information acquired as a result of my involvement in the evaluation process of the above-mentioned call, as well as any information relating specifically to the object of this call.

I undertake neither to disclose such information to any person who is not already authorized to have access to such information, or to discuss it with any person in any public place or where others could overhear it.

I furthermore undertake to use this information only in the context, and for the purposes of, the evaluation of this specific call.

After the conclusion of the evaluation I undertake not to retain copies of any written information, as well as any templates or models used in the course of my duties.

I understand that any unauthorized disclosure by me will result in the termination of my role as a member of this evaluation committee and may also render me liable to legal action.

I undertake to maintain this duty of confidentiality after the conclusion of my term as a member of this evaluation committee.

Name	Function	Representing	Signature

Done at.....on the

ANNEX C19: Communication and Visibility Plan Template

Communication and Visibility Plan Template⁶³
Project Title:
Sector:
Participation in Networks on location (if applicable)
<ul style="list-style-type: none"> • Relevant Donor coordination group(s): • Relevant Sector working group(s):
Political dialogue meetings (including subcoms etc.) are planned for:
<identify>
General Communication Strategy
Objectives
1. Overall communication objectives
<ul style="list-style-type: none"> • The key EU messages related to the area/sector of intervention/ the overall objective are to be found at: <identify>
2. Target groups
<ul style="list-style-type: none"> • Within the country(ies) where the action is implemented • Within the EU (if applicable)
3. Specific objectives for each target group , related to the action's objectives and the phases of the project cycle
Examples of communication objectives:
<ul style="list-style-type: none"> • ensure that the beneficiary population is aware of the partner and of the EU's roles in the activity • raise awareness among the host country population or in Europe of the roles of the partner and of the EU in delivering aid in a particular context • raise awareness of how the EU and the partner work together to support education, health, environment, etc.
Communication Activities and Tools
4. Main activities that will take place during the period covered by the plan. Include details of:
<ul style="list-style-type: none"> • the nature of the activities • the responsibilities for delivering the activities
Examples of communication activities:
<ul style="list-style-type: none"> • Presentations to EU Delegations (EUD) and Partner Countries (PC) management

⁶³ This template has been drafted on the basis of the Template included in the "Communication and Visibility Manual for European Union External Actions" 2010. Contracting Authorities should always refer to the latest communication in case of updates/changes and use the last communicated manual. Additional requirements may need to be followed upon instruction of the Contracting Authority

<p>and staff planned for: ✓ _____</p> <p>Other presentations agreed (HOMs meetings, meetings linked to Policy dialogue EU-PC, presentations for a specific group/specific requests etc.): ✓ _____</p> <ul style="list-style-type: none"> • Project Awareness events These events should only be planned if relevant and timely and should, in any case, agreed beforehand with the EUD, according to their communication agenda. Events should be consistent with the technical or political/technical nature of the project. In case of political interventions the dates and a detailed programme need to be agreed with the EUD on a case-by-case basis. <ul style="list-style-type: none"> ✓ Opening event ✓ Other specific events (in the course of implementation) ✓ Closing event • Public appearances / publications Kindly note that neither the RTA, nor the experts can speak on behalf of the EU. Only on condition of a specific written approval from the Head Of Delegation (HOD)/EUD they could express their expert opinions in any media and/or other publications. <p>The following public appearances / publications is/are planned and have/has been agreed by the HOD/EUD: _____</p>
<p>5. Communication tools</p> <p>Include explanations on the advantages of particular tools (media, advertising, events, etc.) in the local context.</p> <p>Examples of communication tools:</p> <ul style="list-style-type: none"> • Communication platforms It must be ensured cooperation with the EUD in order to link the project webpage to the EUD webpage, whenever possible. Access and publication rights on the website and social media profiles should only be granted to few persons and a contact person should be responsible for this: <ul style="list-style-type: none"> ✓ Contact person's name for log-in access rights: <specify> ✓ The following webpage(s) is/are planned for presenting the project and its activities: <specify> ✓ The following social media profile(s) will be opened / are planned: <specify>
<p>Achievements & Results</p>
<p>6. Indicators of achievement⁶⁴</p> <ul style="list-style-type: none"> • Completion of the communication objectives Include indicators of achievement for the different tools proposed • Provisions for feedback (when applicable) Give details of assessment forms or other means used to get feedback on the activities from participants
<p>Resources & Budget</p>

⁶⁴ Consistent with those set out in the logical framework for the action.

7. Human Resources

- Person/days required to implement each communication activity
- Members of the management team responsible for communication activities / contact person for access rights to website and social media

8. Financial resources

- Budget required to implement the communication activities (in absolute figures and as a percentage of the overall budget for the action)

The absolute maximum for the communication and visibility activities is set at 3%. The partners should carefully analyse the needs for communication/visibility, reflect all actions arising from the analysis of these needs into an overall plan and cost this plan in detail. When procuring services of any kind for the implementation of the plan, the partners should carefully analyse what items might be delivered by the same entity – although at different times – in order to get the best value for money and not circumvent procurement rules.

Since the EU Member States (MS) experts involved in the plan might only exceptionally speak the language of the PC, careful consideration should be taken for interpretation/translation costs and the partners should up-front analyse whether it would be most cost-effective to recruit interpretation/translation services via full-time RTA assistant contracts.

The project is of course obliged to follow the visibility guidelines for projects financed or co-financed by the EU as referred in the Twinning Manual⁶⁵.

The detailed budget is attached to the communication and visibility plan.

Signed by

EU MS Project Leader (PL)

Beneficiary country PL

EUD

Date / Place

⁶⁵ "Communication and Visibility Manual for European Union External Actions" 2010, for contracts signed before of 1st of January 2018 and "Communication and Visibility Requirements" 2018 for contracts signed since that date onwards.



ANNEX C20: Request for a Twinning Review Mission

" Each Twinning project shall be followed, six up to twelve months after its conclusion, by a Twinning review mission (TRM)." (section 5.11.2 of the Twinning Manual (revision 2017))

Mr/Ms, Head of Operations in the EU Delegation/Office in, hereby requests the organisation of a Twinning Review Mission (as a TAIEX expert mission) for the project detailed below:

Twining project Nr	
Title of the project	
End of the project (Date of the Final Report)	
Name and contact details of the task manager /Twining coordinator in:	
• EU Delegation/Office	
• CFCU (when applicable)	
Proposed date of the TRM	
Lead Member State	
Junior Partners	

(when applicable)	
RTA's name	
Contact details (e-mail and telephone)	
Beneficiary administration	
BA contact person details (name, e-mail and telephone)	
Has the BA already been informed of this request?	YES <input type="checkbox"/> NO <input type="checkbox"/>
Is the Final Report available in electronic format? If yes, please attach copy of it to this request.	YES <input type="checkbox"/> NO <input type="checkbox"/>

Place and date:

Please send this request to: NEAR-TaskCard@ec.europa.eu (copy to NEAR-TWINNING@ec.europa.eu)
