



EUROPEAN  
COMMISSION

Brussels, 5.3.2015  
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ANNEX 3 – PART 2/2

**ANNEX**  
*to the*

**COMMISSION DECISION**

**authorising the use of [lump sums][and][reimbursement on the basis of unit costs][and][flat-rate financing] [for the [...] actions] under the [...] Programme**

**ANNEX**  
*to the*

**COMMISSION DECISION**

**authorising the use of [lump sums][and][reimbursement on the basis of unit costs][and][flat-rate financing] [for the [...] actions] under the [...] Programme**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

[Having regard to the Treaty establishing the European Atomic Energy Community, [if the basic act is based on Euratom Treaty.]]

Having regard to [quote the full title of the basic act of the programme]<sup>1</sup>, and in particular Article [...] thereof,

Having regard to Regulation (EC, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002<sup>2</sup>, and in particular Article 124 thereof,

Whereas:

- (1) Commission Delegated Regulation (EU) No 1268/2012<sup>3</sup> contains detailed rules regarding lump sums, unit costs and flat-rate financing.
- (2) [insert a recital on the actions concerned and the reasons for the use of lump sums, reimbursement on the basis of unit costs or flat-rate financing],

HAS DECIDED AS FOLLOWS:

*Sole article*

**[Option 1:** The use of grants in the form of [lump sums] [and] [reimbursement on the basis of unit costs] [and] [flat-rate financing] [for the [...] actions] under the [...] Programme is authorised, for the reasons and under the conditions set out in [the Annex] [Annexes [...]].]

**[Option 2:** The use of grants [in the form of [lump sums] [and] [reimbursement on the basis of unit costs] [and] [flat-rate financing] for reimbursement of eligible costs declared by beneficiaries on the basis of [lump sums] [and] [unit costs] [and] [flat-rate financing] is authorised [for the [...] actions] under the [...] Programme, for the reasons and under the conditions set out in [the Annex] [Annexes [...]].]

Done at Brussels,

*For the Commission*  
*Member of the Commission*

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<sup>1</sup> OJ L [...], [date], p. [...].

<sup>2</sup> OJ L 298, 26.10.2012, p. 1.

<sup>3</sup> Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (OJ L 362, 31.12.2012, p. 1).

## ANNEX

### 1. Form[s] of grant and [costs] [categories of costs] covered

#### **Option 1:**<sup>4</sup>

**[Option 1(a):]**<sup>5</sup> The grants [for the [...] actions] under the [...] Programme shall [exclusively] take the form of [lump sums] [and] [reimbursement on the basis of unit costs] [and] [flat-rate financing] for the [eligible costs][categories of eligible costs] specified [in point[s][...]].]

**[Option 1(b):]**<sup>6</sup> The grants [for the [...] actions] under the [...] Programme shall [exclusively] take either of the following forms:

(a) [lump sums] [and] [reimbursement on the basis of unit costs] [and] [flat-rate financing] calculated in accordance with the beneficiaries' [historical data] [or][usual cost accounting practices] for the [eligible costs][categories of eligible costs] specified in point[s][...];

(b) the reimbursement of eligible costs actually incurred for the [eligible costs][categories of eligible costs] specified in point[s][...].

The [categories of] eligible costs covered by the [lump sum] [reimbursement on the basis of unit costs] [flat-rate financing] are the following:

[specify each of the categories covered, by nature (e.g. direct personnel costs) or by nature and activity (e.g. direct personnel costs for communication activities)].

[Other [categories of] eligible costs shall be reimbursed on the basis of eligible costs actually incurred.]<sup>7</sup>The amounts of the [lump sums][unit costs][flat rate financing] to be used shall be calculated in accordance with the method set out in point 3 [and are set out in point 3].

#### **[Option 2:]**<sup>8</sup>

**[Option 2(a):]**<sup>9</sup> The grants [for the [...] actions] under the [...] Programme shall [exclusively] take the form of [lump sums] [and] [reimbursement on the basis of unit costs] [and] [flat-rate financing] for reimbursement of eligible costs declared by beneficiaries on the basis of [lump sums] [and] [unit costs] [and] [flat rate financing] for the [eligible costs][categories of eligible costs] specified in point(s) [...].

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<sup>4</sup> To be used where compliance with the no-profit and co-financing principles is reasonably ensured *a priori*

<sup>5</sup> To be used where the Commission imposes recourse to the simplified forms of grants as the sole financing form

<sup>6</sup> To be used where the Commission authorises recourse to the simplified forms of grants as an alternative to other form(s) of financing

<sup>7</sup> To be used if the grant does not exclusively take simplified forms ('exclusively' not inserted in Option 1(a) or 1(b))

<sup>8</sup> To be used where compliance with the no-profit and co-financing principles is not reasonably ensured *a priori*

<sup>9</sup> To be used where the Commission imposes declaration of simplified costs as the sole option

**[Option 2(b):**<sup>10</sup> The grants [for the [...] actions] under the [...] Programme shall [exclusively] take either of the following the forms:

(a) [lump sums] [and] [reimbursement on the basis of unit costs] [and] [flat-rate financing] for reimbursement of eligible costs declared by beneficiaries on the basis of [lump sums] [and] [unit costs] [and] [flat rate financing] calculated in accordance with their [historical data] [or][usual cost accounting practices] for the [eligible costs][categories of eligible costs] specified point[s][...];

(b) the reimbursement of eligible costs actually incurred for the [eligible costs][categories of eligible costs] specified in point[s][...].

The [categories of] eligible costs to be declared on the basis of the [lump sum] [unit cost] [flat-rate financing] are the following:

[specify each of the categories covered, by nature (e.g. direct personnel costs) or by nature and activity (e.g. direct personnel costs for communication activities)].

[Other [categories of] eligible costs shall be reimbursed on the basis of eligible costs actually incurred.]<sup>11</sup>

[The amounts of the [lump sums][unit costs][flat rate financing] to be declared by the beneficiaries shall be calculated in accordance with the method set out in point 3 [and are set out in point 3].

## **2. Justification**

Please indicate why such forms of financing are considered appropriate with regards to the:

### **2.1. Nature of the supported actions**

### **2.2. Risks of irregularities and fraud and costs of control**

## **3. Method to determine [and update] the amounts [and amounts]**<sup>12</sup>

Please define whether amounts will be determined by reference to statistical data or similar objective means, to the historical data of each beneficiary or to the usual cost accounting practices of each beneficiary.

## **4. No-profit and co-financing principles and absence of double financing**

For authorisation given to beneficiaries to use their usual cost accounting practices, this point shall specify the conditions those practices have to comply with.

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<sup>10</sup> To be used where the Commission authorises declaration of simplified costs as an alternative to other form(s) of cost declaration

<sup>11</sup> To be used if the grant does not exclusively take simplified forms ('exclusively' not inserted in Option 2(a) or 1(b))

<sup>12</sup> The amounts are optional. This option does not apply to authorisation given to beneficiaries to use their usual cost accounting practices.