



PROGRAMUL DE COOPERARE ELVEȚIANO-ROMÂN  
SWISS-ROMANIAN COOPERATION PROGRAMME

## Swiss - Romanian Cooperation Programme

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# *Applicant's Guidelines*

Second Edition

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*FUNDS ACCESS - GENERAL CONDITIONS  
FOR DIRECT ASSISTANCE TO THE VICTIMS  
OF TRAFFICKING IN PERSONS*

## PREAMBLE

This document represents some guidelines for the accurate filling in of the application packages by all the potential applicants of the Swiss - Romanian Cooperation Programme.

The information comprised in this document, deriving from the Swiss - Romanian Cooperation Programme and its way of implementation, is established exclusively by the National Agency against Trafficking in Persons, in compliance with the legislation in force and by using the systematic interpretation method.

## IMPORTANT

We recommend that before starting to fill in the related application package, please make sure that you have passed through all the information disclosed in this document (including the footer notes) and make sure that you understood all the aspects related to the specifics of the interventions financed from the Swiss - Romanian Cooperation Programme.

We recommend that until the deadlines for submitting the applications, you access regularly the web page <http://www.anitp.mai.gov.ro/proiect> v.a, in order to follow up the latest communications regarding the call for proposals.

In order to facilitate the process of filling in and submitting the applications, questions may be sent on the e-mail: [asistenta.victime.anitp@mai.gov.ro](mailto:asistenta.victime.anitp@mai.gov.ro), as indicated in the Call for Proposal. All questions should be sent by 6<sup>th</sup> of February 2017 at the latest and will be answered within a timeframe of one week and published on the web page <http://www.anitp.mai.gov.ro/proiect> v.a.

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## 1. INTRODUCTION

In 2008, The Government of Romania signed with the Swiss Federal Council a Framework Agreement concerning the implementation of the Swiss - Romanian Cooperation Programme in order to reduce the economic and social disparities within the enlarged European Union, on which opportunity the Swiss party agreed to grant to Romania a non-reimbursable contribution in order to reduce the economic and social disparities within the enlarged European Union, as of the date of approval of the Contribution by the Swiss Parliament, respectively 7 December 2009.

The Thematic Fund for Security aims at aspects relating to the Schengen space, the increase of the social security and fight against organized criminality.

Rendering efficient the fight against Trafficking in Persons represents one of the general objectives of the Fund, having as directions of action the consolidation of the mechanisms of return and reintegration, the development of the capacity of the protection of victims and financing of the rehabilitation structures.

Thus, providing support to the non-governmental organizations granting assistance to the victims Trafficking in Human Beings contributes to the fulfilment of the objectives of the Swiss - Romanian Cooperation Programme but also to the national strategies in the field of Trafficking in Human Beings.

## Glossary:

For the guidelines purposes, we present below the following definitions:

**ANITP:** the abbreviation used for identifying the National Agency against Trafficking in Persons which is the **Implementing Agency** - organisation/ institution that awards grants in order to finance other organisations.

**Applicant/Grantee:** nongovernmental organization established in Romania (social headquarters in Romania), a non-profit-making entity, submitting the project application, participating in the project and involving eligible expenses applied for from the Swiss - Romanian Cooperation Programme. If the application is selected, the Applicant will become **Coordinator**.

**Budget:** estimation of the costs, income and resources for a defined period of time. One of the most important administrative instruments, **the budget**, serves also as an action plan for the attainment of the quantified targets, as standard for measuring performance and as a device through which different adverse foreseeable situations may be coped with.

**Call for proposals:** in order to receive applications, ANITP is publishing a document, describing the rules and conditions that applicants will have to comply with, when seeking financing for an action. This serves as basis for a tendering process to identify the most appropriate proposals.

**Co-applicant(s)/ Partner(s):** organization/ organizations participating within the project and applying for eligible expenses from the Swiss - Romanian Cooperation Programme.

**Eligible costs:** costs foreseen within the project budget and that are effectively borne by the applicant, fulfilling all criteria established in the guidelines.

**Financial correction:** the operation of adjustment, reducing the estimated eligible costs in the budget, carried out during the evaluation of project proposals.

**Irregularity:** any deviation from legality, regularity and consistency with the national provisions, and provisions of contracts or other legal commitments, resulting from an act or omission of the applicant, which damaged or prejudiced the Implementing Agency budget and/ or the budgets of international public donors and/ or their respective national public funds by an amount unduly paid.

**Non-eligible costs:** costs that will not be taken into account in the final calculation of the financing and must not be introduced in the estimative budget.

**Partner/s:** organisation/s that participates within the project and requests costs/ eligible costs from the Swiss-Romanian Cooperation Programme (the organizations that may not be found in this definition are not considered partners).

**Partnership:** agreement between all the bodies or organisations participating in the submission of a proposal for a project to contribute to the implementation of the project, as described in the application. The partners of the project, other than the applicant, must sign a Partnership Agreement.

**Partnership Agreement:** a legally binding document duly signed and dated by the representative of the Partner organisation authorised to enter into legal and financial commitment on behalf of the Partner organisation.

**Result:** the project deliverables emerging from the activities.

**SIB:** Swiss Intermediate Body - means any legal public or private entity mandated by the Swiss Party for the management of a Thematic Security Fund.

**Sustainability:** activities continue after the end of the project.

**The cost-efficiency ratio** represents the ratio between the resources used in the project and the results obtained on their basis (according to the applicable European regulations, the ratio must have a value as low as possible provided the maintenance of the lowest level of costs).

**Target group:** specific categories of persons - victims of trafficking in persons- to which the project is directly addressed.

**Victim of trafficking in persons (beneficiary):** any natural person about whom there is information that he/she has suffered physical or psychological harm, emotional abuse, economic loss or a serious violation of his/her fundamental rights by actions or inactions which infringe criminal legislation in the field of combating and preventing trafficking in persons, identified and referred according to the procedures of National Identification and Referral Mechanism.

## 2. APPLICATION PACKAGE

### **General Information**

This guideline is a practical instrument for the applicants, providing specialized services to victims of trafficking in Romania, that are interested in accessing non-reimbursable funds in order to support direct assistance of victims of trafficking in Romania.

The maximum funds allocated for the calls for proposals are in amount of 1.878.000 CHF. These funds will be non reimbursable and allocated until the end of the Swiss - Romanian Cooperation Programme, July 2018.

The total amounts proposed for the calls will be presented in each call for proposals, document which will be the starting point for the application package.

For further information related to the application package, the following supporting documents may be accessed and downloaded from <http://www.anitp.mai.gov.ro/>:

- ✘ Call for Proposals
- ✘ Annex no. 1 - Grant Application Form
- ✘ Annex no. 2 - Budget Form
- ✘ Annex no. 3 - Financial identification form
- ✘ Annex no. 4 - Statement of eligibility of the applicant and of the partners
- ✘ Annex no. 5 - Partnership Agreement
- ✘ Annex no. 6 - Statement concerning VAT eligibility
- ✘ Annex no. 7 - Standard Letter
- ✘ Template of the Grant Agreement between the Implementing Agency (ANITP) and the applicant

Once covered all the information mentioned above, the eligible applicants may start preparing the application package.

The application package contains all documents in accordance with Annexes No 1 to 7, as well as the following documents:

- ✘ Court order establishing final and irrevocable, stating the legal personality of the organization in readable copy, certified as original by the legal representative's signature;
- ✘ Certificate of registration in the Register of Associations and Foundations, in copy, certified as original by the legal representative's signature;
- ✘ Constitutive act and status of the applicant, valid at the time of filing the application, in copy, certified as original by the legal representative's signature;
- ✘ Certificate of accreditation as social services provider, issued by the Ministry of Labour and Social Justice, under Law no. 197/2012 concerning quality assurance in social services in accordance with the original certified copy;
- ✘ Operating license/ provisional operating license for social services for victims of trafficking, issued by the Ministry of Labour and Social Justice under the *Law no. 197/ 2012 on ensuring the quality in the social services sector*;
- ✘ Balance sheet on 31.12.2015 submitted to the public finance units of the ministry (certified copy according to the original by the legal representative's signature) and a check balance at 31.12.2016 signed by the authorized persons (accountant and legal representative).

If the project proposal will be selected to be financed, the applicant will send the additional following documents until the date of signing the contract:

- Tax certificate issued by the tax authority as of the date of submission;
- Certificate of debts to local taxes, valid at the date of submission;
- Registration certificate;
- Fiscal certificate issued by the tax authorities, valid at the date of submission.

All the above documents will be presented both by the applicant and his partners, depending on their status.

The application package is to be sent by post, with acknowledgement of receipt or in person at the headquarters of the Implementing Agency: Ion Campineanu Street, No. 20, 5<sup>th</sup> floor, 1<sup>st</sup> District, Postal Code: 010038, Bucharest, Romania.

Once the application process for the open call for proposals closes, each application package will be assessed.

The results will be communicated to all applicants and published on ANITP website.

*Detailed information related to the elaboration process of each annex from the application package will be provided below.*

## 2.1. GRANT APPLICATION FORM - ANNEX NO. 1

The grant application form is the main document that will present in a narrative form the proposal that the applicant is willing to sustain.

The first page of the annex will not be filled in.

### 2.1.1. Project title

The title of the project must be concise, suggestive (significant), no more than 15 words and may contain an acronym.

### 2.1.2. Applicant and partners information

#### 2.1.2.1. The applicant

The data inserted in this paragraph will refer to the applicant organization<sup>1</sup>. The applicant will also present details about *the legal representative* submitting and signing the application and *the contact person*.

The *legal representative* must be authorized to conclude financial and legal undertaking on behalf of the Applicant and must match with the signatory of the *Statement of eligibility of the applicant/ Statement of eligibility of the partners - Annex no. 4*. In the assumption that the application will be selected, the Implementing Agency (ANITP) will draft the Grant Agreement that will be signed by the person mentioned above, unless otherwise provided for.

If the *contact person* is the same as the legal representative, no longer fill the fields mentioned in the Grant Application Form - Annex no.1.

#### 2.1.2.2. The partners involved in the project

Partnership is permitted. If within the Call for Proposals an application will have more partners, the applicant will be also the coordinator of the partnership. If one partnership member withdraws, the applicant will take the entire responsibility for developing the activities of the member that withdrew. The application lists all members and their roles. All members of the Consortium together bear the responsibility for the application.

If the project will be implemented in *partnership*, the applicant will select the corresponding answer: YES or NO.

If the answer is positive, the *number of the partners* will be stated. At the same time, for each partner, the information listed in the table should be filled in including the *type of partner*:

- local authority
- NGO
- intergovernmental organisation

The partner/ partners will also present details about *the legal (authorised) representative*.

If the number of the partners is more than the number of boxes presented in the Grant Application Form, please replicate the boxes and fill in the requested information for the rest of the partners involved.

### 2.1.3. Priorities of the project

The project shall cover at least one of the priorities listed in the Grant Applicant Form. Projects with the broadest geographical coverage will be encouraged in case the implementation is realistic.

For each priority, the applicant must identify and develop general and specific objectives, according to the priorities foreseen in the call for proposals.

### 2.1.4. Project description

2.1.4.1. The **general objective** must approach the central issue and be defined in terms of obtaining sustainable benefits for the target group. A project will have a single clearly and coherently purpose that will contribute to the achievement of the priorities of the call for proposals (*please see Call for proposals point 2*).

The **specific objectives** reflect what the projects intends to achieve by the project's

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<sup>1</sup> Only nongovernmental organizations may apply directly as applicant.

implementation and derive from the general objective and result in the activities developed in the project. One specific objective corresponds to one or more activities.

**2.1.4.2. Geographical coverage:** The geographical area where the project activities will be developed will indicate exactly the counties and the extent to which its territory is covered and direct assistance can be provided in remote areas.

**2.1.4.3.** The applicant must draft a **brief summary of the project (maximum 10 lines)**, reflecting the main objectives, activities of the project, method of achievement and results.

**2.1.4.4. Justification and context** imply the description of the identified needs and the way in which the project intends to respond thereto and the motivation of the project's actions. A short description (maximum two pages) of every aspect mentioned below must include:

- The identified needs detected and how the project aims to answer it.
- The way how the project contributes to solving the identified target group issues.
- The way how the project contributes to achieving the priorities of the call for proposal, for which was opened the financing line.
- New items, including a new approach, original, where appropriate, through which the project responds to the identified need.
- Any other relevant issues addressed by the project.

**2.1.4.5. Target group**

The target group of the project must be expressed numerically and composed only of persons who benefit directly from project activities. The applicant will mention the expected gender of the beneficiaries as well as the expected age group: adults and/ or children.

**2.1.4.6. Logframe structure**

For each priority that the first Call for proposals is addressing, the Implementing Agency has identified several specific objectives that may guide the applicants in the process of drafting their Logframe Structure. Thus, the applicants will identify their own specific objectives, taking into consideration that they should target the specific objectives of the Call, such as:

**Specific objectives related to priority no.1:**

- ☒ Voluntary return of trafficking victims held safely
- ☒ Voluntary return of trafficking victims adapted to their special needs
- ☒ Increased number of victims informed about the new services available to them

**Specific objectives related to priority no.2:**

- ☒ Increased capacity to assist the victims of trafficking
- ☒ Increased quality and efficiency of assistance services to victims of trafficking
- ☒ Increased level of physical and emotional security for the victims of trafficking
- ☒ Restoring and developing the victims' ability to overcome vulnerability situations
- ☒ Lower risk of re-victimization for victims of trafficking
- ☒ Increased number of victims informed about the new services available to them
- ☒ Improved infrastructure to assist victims based on their specific needs

**Specific objectives related to priority no.3:**

- ☒ Increased access to specialized assistance and protection for victims of trafficking from rural areas/small cities capacity
- ☒ Increased quality and efficiency of assistance services to victims of trafficking
- ☒ Easy and immediate access to specialized social services for victims in rural areas/ small cities
- ☒ Increased number of victims informed about the new services available to them
- ☒ Improved infrastructure to assist victims based on their specific needs

The logframe structure is divided in 4 columns, such as:

General objective	Indicators	Data Sources Means of Verification	
Indicate the overall objective of paragraph 2.1.4.1.			
Specific objectives	Indicators	Data Sources Means of Verification	External Factors (Assumptions & Risks)
<p><b>Specific objective 1:</b> Mention the specific objectives of paragraph 2.1.4.1. and they will be evaluated according to results</p>	<p>They are characteristics that can be measured or described at least in terms of quantity and quality and that indicate a change in the situation. The indicators will measure whether specific objectives and results are achieved.</p> <p>The indicators are limited in time</p>	<p>Sources refer to data/information related to relevant outcomes or documents where they can be identified.</p> <p>Means of verification refers to methods to collect data/information.</p> <p>Time availability or quality of information on the results is important in defining indicators.</p>	<p>Assumptions and risks are conditions which could affect the progress of the project, but which are not under direct control of project management. An assumption is a positive statement of a condition that must be met for the project's objectives to be achieved.</p> <p>A risk is a negative statement of a condition that might prevent the project's objectives from being achieved. The risks - show the main risks related to project implementation and the mitigation measures<sup>2</sup>.</p>
<p><b>Result no. 1:</b> It will be directly related to concrete and measurable objectives. Thus, products and services made or skills and capabilities will be established directly as a result of project activities. In their identification, the applicant will seek to answer the following questions:</p> <ul style="list-style-type: none"> <li>• What are the main activities that will begin? How long will they keep? When they are finalized?</li> <li>• What are the partners responsible for the implementation of each main activities?</li> </ul>	<p>They measure the quantity and quality of results</p>	<p>If there were identified several indicators for the same result, sources and means of verification should be clearly mentioned specific indicators.</p>	
Activities (per result)	Means and resources	Assumptions & Risks	
<p><b>List of activities for result 1:</b> Mention the activities through indicators (e.g.: A.1.1, A.1.2 etc.), which will be further specified in Annex no. 2 - Form budget spreadsheet - Detailed budget form, column 1 - activity.</p>	<p>The means and resources are the required contributions to perform the planned activities the (e.g. staff, equipment etc.).</p>	<p>Assumptions and risks are conditions which could affect the progress of the project, but which are not under direct control of project management. An assumption is a positive statement of a condition that must be met for the project's objectives to be achieved. A risk is a negative statement of a condition that might prevent the project's objectives from being achieved. The risks - show the main risks related to project implementation and the mitigation measures.</p>	

#### 2.1.4.7. Implementation period

The project proposal must specify the date when it is intended to start the project's implementation, taking into consideration that the process of evaluation of the proposals may last up to two months after their submission deadline.

The projects implementation period shall be of maximum 13 months, as indicated in the timeframe provided in the Grant Application Form (Annex no. 1).

#### 2.1.4.8. Resources

**Human resources** - mention and justify positions established within the project management team and the persons who will fill these positions in case already known.

<sup>2</sup> The selection and implementation process of measures for risk reduction.

Where the names are not known, the estimated number of members of staff and related profiles must be presented (professional and technical skills, to which the roles related within the project are added).

*Material resource* - information on assets held by the applicant/ partner, available to the project (offices, IT equipment, means of transport, shelter space, room for training) and those which will be purchased from the project budget (must be justified in the text on this point).

#### **2.1.5. Sustainability of the project**

For a rational funding expenditure, each project shall continue to produce its effects after the project implementation period. Thus, the project proposal submitted by the applicant should target the following items:

- identifying human and financial resources in order to continue the project after its completion;
- the possibility of continuing the project with another project, where it represents a step in solving the identified problem;
- the project impact and/or the results multiplication potential obtained after implementation in different levels (local, regional, sector, national).

#### **2.1.6. Support received by the applicant**

##### **2.1.6.1. List the projects developed in the past 3 years with public funds (national/international)**

The applicant will mention if in the past three years from the submission date of the application, he benefited from public funds (including from the EU, Norway, Switzerland and other donors) or loans from the International Financial Institutions (IFI).

If the answer is „YES”, the applicant will complete information requested in the table for all the approved projects, in descending order, according to the year in which the financing contract was signed.

**If the number of the projects is more than the number of boxes presented in the Grant Application Form, please replicate the boxes and fill in the requested information for the rest of the projects approved.**

##### **2.1.6.2. List the projects related to direct assistance developed in the last 3 years**

The applicant will mention if in the past three years from the submission date of the application, whether he developed projects related to direct assistance.

If the answer is „YES”, the applicant will complete information requested in the table for all the approved projects, in descending order, according to the year in which the financing contract was signed.

**If the number of the projects is more than the number of boxes presented in the Grant Application Form, please replicate the boxes and fill in the requested information for the rest of the projects approved.**

#### **2.1.7. Experience in providing direct assistance to victims of trafficking**

The applicant will mention its experience in assisting victims of trafficking and the activities developed in the past three years, indicating a series of data related to:

- its capacity to meet the victims needs of recovery and social reintegration;
- the number of assisted victims (disaggregated by age and gender);
- a list of social benefits and services provided, resources involved and the partners for each activity;
- the geographical area covered (mainly the counties where provided assistance in community).

#### **2.1.8. Added-value tax (VAT)**

It will be mentioned specifically whether the applicant and/or partners is/ retrieve the VAT related to the project expenditure under the national law.

In order to establish the eligibility of VAT, the applicant is required to fill the Annex No. 6, the VAT eligibility Statement and to prove that the VAT is not retrieved, as the case.

#### **2.1.9. Revenue - generating projects**

The applicant will mention if the project proposed will generate revenue. If the answer is “Yes”, the applicant must explain whether the revenue generated will be to the benefit of the victims or to the benefit of the applicant.

### 2.1.10. Certification of the Grant Application Form

The grant application will be certified by filling in the declaration from the end of the document by the legal representative.

## 2.2. BUDGET FORM - ANNEX NO. 2

The **Budget Form** is a document that is designed for being used throughout the project's lifetime (application, evaluation, selection for financing, implementation, final report).

The Budget Form must include specific and clear financial information to facilitate the proposals' evaluation. It will be correlated with the Grant Application Form - Annex No. 1. In case of inaccuracy, **only** the amounts from the estimate budget (budget form) will be considered within the evaluation process.

The estimate budget must include specific and clear financial information:

- functions of the staff, units for calculations (hour, day, session, ticket etc.)
- number of units.

As the projects are among others, evaluated also on the principle of the "costs budgeted", the estimate budget must be based as much possible on real prices, offers etc.

The budget of a project will be presented as a detailed budget of expenses and income and it will not be modified during the projects' implementation).

**The budget will be a balanced one:** the total eligible costs will be equal to the total income/ funds received.

The main currency of the budget is LEI, all payments will occur in LEI, the mention of costs in CHF is purely indicative.

#### **Costs:**

Each cost may be allocated to a single applicant/partner, respectively to the one bearing the cost. It should be the applicant/partner that will pay for this cost and will include it in its official accounts.

#### **Income/ funds received:**

For each income source, the co-financing organization must be indicated.

#### **Remarks:**

- for income/ funds received, no activity or description of the item will be indicated;
- the source of the estimated costs will be mentioned (15% - ANITP, 85% - SIB);

#### **Income and the non-profit rule:**

(1) The project co-financed from the Swiss - Romanian Cooperation Programme must have a non-profit nature for the applicant.

(2) The net income directly generated for the applicant (if any) by a project during its implementation for the applicant (if any) is deducted from the project's eligible expenses.

The **Budget Form** is comprised of 2 sheets *Total Budget* and *Detailed Budget*.

The *Total Budget* is structured as follows:

- Number of subtotals
- Eligible costs
- Total LEI (with VAT)
- Total CHF (it will be used exchange rate on [www.oanda.com](http://www.oanda.com) for the first working day of the month when the Grant Application Form is submitted)

The *Detailed Budget* consists in:

- **direct costs** of the project are costs that, based on the general eligibility conditions, may be identified as directly related to the project's implementation. The direct costs are included in the total estimated budget of the project;
- **contingency reserve** represents the unexpected expenses that may arise during the project implementation period;
- **indirect costs** are those costs that cannot be identified as being related directly to the implementation of the project and are established by applying a percentage to the direct eligible expenses.

In the column 1 of the Detailed Budget it must be indicated the activity number and the activity from Annex no. 1 - Grant Application Form point 4.6, for which the costs are required.

In the column 2, a concrete description must be provided for each example of project management cost, PC depreciation etc.

Thus, the **Detailed Budget Form** comprises:

### 2.2.1. Direct costs

#### 2.2.1.1. Staff related costs

#### 2.2.1.2. Travelling and accommodation costs

#### 2.2.1.3. Target groups specific costs

#### 2.2.1.4. Costs deriving directly from the requirements related to external financing

#### 2.2.1.5. Contingency reserve

#### 2.2.1.1. Staff related costs

The eligible staff is the staff, recorded on the pay roll of the applicant/partner (permanent/temporary) or recorded in the financial and accounting statements of the applicant/partner, as long as the relevant staff participates in the project.

The staff involved in the project will be named or **allotted** for the project by *the written decision of the applicant/ partner* (signed before the project's start) which will comprise the following information:

- name of each aimed person/s will be indicated clearly;
- time spent by the person/s in the project;
- start date and end date of the entrusted mission.

For the accurate recording of the staff, the applicant/ partner **will draw out and update whenever necessary, the list of persons involved in project's implementation.**

The eligible costs are:

- *Costs<sup>3</sup>* for the staff within the applicant's/ partner's structure paying a role in the implementation: project manager, project implementing officer, staff giving assistance for human resources and information technology issues, administrative assistant, maintenance staff etc.

*All costs made in connection with the target groups (services provided to the victims of trafficking by the staff of the applicant/ partner, other specialists hired based on contract) fall under the category of direct costs related to staff.*

- *Increase of the staff-related costs* during the project's implementation, in the following cases:
  - by the increase of the work rate, when there is a grounded reason thereto;
  - by the increase of some statutory costs from the components of the wages of the persons, as a result of some legislative modifications.
- *Effective wages* (to which the social insurance contributions paid from the wage and by the employer are added);
- *Other statutory costs*;
- *Direct taxes*, provided that they correspond to the common waging policies of the applicant/ partner from an accounting and fiscal perspective (not to exceed the average rates commonly charged by the applicant/ partner in its remuneration policy) and to be effectively paid by the applicant.

**The following non-eligible costs will not be included in the calculation of the staff-related costs:**

- *performance bonuses*;
- *compensatory payments* (incentive or profit distributions systems);
- *remuneration for medical leave* that is not borne by the applicant/ partner (social insurance scheme);
- *remuneration for the maternity leave* that is not borne by the end applicant/ partner (social insurance scheme);
- *amounts paid at retirement*;
- *indemnities at the contract's end*;
- *benefits in kind* (car, accommodation).

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<sup>3</sup> The costs can be provided for in the expenses budget of a project with a share of maximum 20 % of the total value of eligible direct costs if the applicant does not benefit of an operation subsidy from the EU budget/ other donors.

The **staff-related costs** are detailed in the project's budget, indicating:

- each position
- work rate
- unit value of the performed work.

#### Position

The staff-related costs will be **justified** showing the positions, number of persons and the names of the persons involved in the project, as the case. *If important modifications compared to the information disclosed in the budget are anticipated to occur during the project, they must be formalized in signed addenda and explained in the final report concerning the project implementation.*

#### Work rate

In order to determine the staff-related costs, the maximum hourly rate chargeable is calculated by taking into account the common policy of remuneration of the applicant/ partner for a similar position, the value from the labour contract for a daily rate of work of 8 hours.

In this case, the staff-related costs must be **calculated and related to** the basis of the effective costs borne by the applicant/ partner and allocated in conformity with the time spent by them within the project.

The staff-related costs must be calculated as a combination between the time units spent within the project (for example: number of hours) and the unit value (for example: the hourly wages). It will be taken into account the size of the applicant/partner and the current internal management and control procedures in order to establish the **calculation method** (internal document) of the staff-related costs. The staff-related costs reported by the applicant/partner must use the same calculation method throughout the project/ annual programme. The use of the same method also for the budgetary exercise is recommended.

#### **2.2.1.2. Travelling and accommodation costs**

Eligible costs are:

- *transport*
- *accommodation*
- *daily allowance*

The travel and accommodation costs are eligible for the staff or other individuals participating in the activities of the project and whose travel<sup>4</sup> is necessary for the project's implementation.

**The transport costs** include:

- travels by plane, economic class;
- travels by train;
- travel by public transport, in accordance with the prices established for this type of transport;
- travel by the own car;
- travel by the applicants'/ partners' cars if possible, according to monthly rates for fuel consumption.

**Travel by train** - the reimbursement shares shall be based on the cheapest mass transport means (for the travels by train, the costs of following tickets shall be reimbursed: 2<sup>nd</sup> class tickets for distances up to 300 km and 1<sup>st</sup> class tickets for those exceeding 300 km; the reimbursement of expenses for wagon-lit is allowed only in case of night travels for distances exceeding 300 km and with the prior approval of the applicant's/ partner's manager given based on a written request of the participant).

**Travel by plane** - the reimbursement shall be allowed depending on the individual situation.

**Travel by the own/ legally owned car** - It can be made only with the prior approval of the applicant's/ partner's manager at the written request of the participant. The reimbursement shall be made in accordance with the provisions of the national legislation applicable to the staff of public authorities and institution.

The reimbursement is calculated as follows: number of travelled kilometres on the shortest distance from the application "distanta.ro" X 7.5% X fuel cost. The stamped fuel receipt(s) must be issued during the travel or maximum 1 day before the departure and on the travelled route, mentioning the car's registration number, the applicant's/ partner's fiscal identification number, and the value of the receipt(s) issued during the mission must be at least equal to the amount to be reimbursed; the reimbursement shall be made at the smallest price from the fuel receipts (if there are more fuel receipts for the same travel; the costs related to the travel with the own car within the same localities are not reimbursed, except for the case when the transport is necessary for the travel of the individuals in the target group).

In case of a car from the **car fleet** of the applicant/partner, the transport expenses are reimbursed in accordance with the legal provisions in force, based on the car's logbook.

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<sup>4</sup> In case the travel is necessary for assisting/accompanying/ voluntary return of a person being part of the target group, the costs shall be recorded in the specific costs related to target groups.

The transport by **taxi** in case of the applicant's/ partner's staff is accepted only in cases justified by the lack of mass transport means or by the emergency of certain interventions.

**The accommodation costs** cover accommodation in Romania and abroad, in tourism structure of maximum 3 stars, for a single room.

Per diem/ daily allowance will be settled in the limits set by national legislation and for the public's institutions. In case of lower ceiling set within the applicants own procedures, they will be taken into account.

The expenses made in connection with the travels and accommodation of individuals from the target groups (victims of human trafficking, etc.) are eligible and they fall under the category of direct costs related to the target groups.

The expenses made in connection with the travels and accommodation of individuals carrying out missions related to the return of the persons who are victims of human trafficking are eligible and they fall under the category of direct costs related to the target groups.

#### **2.2.1.3 . Target groups specific costs**

The eligible target groups' costs consist of partial or total support, such as:

- costs for obtaining the travel documents;
- costs for organizing the travel from the country of destination/ in the country of origin;
- costs for organizing the travel in Romania;
- residential assistance;
- medical and legal assistance;
- assistance for obtaining social benefits;
- disbursement of small grants to support basic needs of adult beneficiaries and support them to become independent and learn how to manage a budget for daily expenditures;
- psychological counselling and specialty therapies;
- educational services;
- counselling and training services;
- services related to employment;
- services provided in the day care centres, residential centres or within the community;
- other costs related to the victim's assistance based on their individual needs identified and situation (may cover specific costs for dependents- for example children);
- costs related to services provided by specialists who are not employed on contract (e.g. service contracts).

**These types of costs shall be borne by the applicant/ partner for direct benefit of the target group, or they shall be borne by the target group and they shall be reimbursed by the applicant/ partner.**

The target groups' specific costs are **eligible** under the following conditions:

- The applicant/ partner maintains the necessary supporting information and documents proving that the individuals are from the specific target groups;
- The applicant/ partner maintains the necessary information related to the returnees (VoT) who are assisted in order to allow their proper identification, the date of the return of these individuals from the destination country/ to the origin country and supporting documents proving that they have received the relevant assistance.

Processing of personal data shall comply with the national legislation. Personal data will not be shared outside of the applicant/ partner's structure without their consent and they will be anonymized if shared for monitoring and financial reporting purpose.

The support and assistance given to the target groups must be reasonable, proportional and necessary, in relation to the type of activities and circumstances of the targeted category of individuals in order to fall under the category of eligible direct costs. The activities within the project shall be developed in line with the basic principles of victim assistance, including victim-centred approach, individual needs, age, gender, specific vulnerability, etc.

#### **2.2.1.4. Costs deriving directly from the requirements related to external financing**

**The necessary costs** in order to meet the requirements related to the financing from the Swiss-Romanian Cooperation Programme, such as external audit, bank fees and translations of documents are eligible direct costs.

The external audit at the end of the project will be made by authorised persons, members of the Financial Auditors Chamber in Romania, respecting the regulations applicable to the expenses made within the external projects with non-reimbursable funds.

#### **2.2.1.5. Contingency reserve**

The contingency reserve represents the unforeseen expenses that may occur in the project implementation period, others than indirect costs, being possible to introduce it in the budget of the financing application up to maximum 5% from the sum of the subtotals 1, 2, 3, 4. The contingency reserve may be used by the applicant/ partner **only with the previous agreement** of the Implementing Agency, respectively by initiating a notification, in compliance with the contractual provisions. The use of the contingency reserve may be requested according to the provisions of the financing agreement/ instructions of the Implementing Agency. The falling within the above mentioned percentage may be observed and checked by the following calculation formula:

Percentage of the contingency reserve = (contingency reserve /sum of subtotals 1+2+3+4) \* 100

#### **2.2.2. Indirect costs**

Indirect costs are not directly related to activities supporting the target group and include:

a) *General administrative costs:*

- communication services (phone, fax, internet, postage and carrier services, access to databases);
- utilities (electricity, water, sewerage, sanitation, thermal power, natural gas);
- guarding/administration/sanitation/hygiene service for buildings, materials and current maintenance and repair services for the headquarters;
- repairs to transport equipment and means (including the civil liability insurance for car owners, facultative insurance and Romanian vignettes);
- archiving and storage of documents pertaining to the project/ programme; installation, maintenance and repair of the necessary IT, communication, information peripheral and installation equipment for the performance of the project-related activities.

b) *Costs for the necessary goods for the performance of project-related indirect activities:*

- expenses for the necessary consumables for the performance of the applicant's/ partner's activities;
- expenses for the procurement of necessary goods and materials in the form of small inventory for the performance of the project-related activities;

The compliance with the established thresholds for the indirect expenses is carried out by relating them to the eligible total value validated by the Implementing Agency.

The validation of indirect expenses shall be made in concurrent compliance with the following requirements:

- ✓ the validated total value for the indirect expenses must fall under the estimated amount for this expenses category, in accordance with the latest budget version approved by the Implementing Agency (without exceeding the approved estimated amount);
- ✓ the percentage obtained by the relation of the validated total amount for indirect expenses to the validated "eligible total value" must not exceed the maximum permissible percentage for this type of expenses (maximum 15%).

At the end of the project's implementation period, the eligible total value of indirect expenses shall be reconciled with the value of validated eligible direct expenses, without exceeding the maximum permissible threshold permitted by these Guidelines. If, at the end of the project's implementation period, the spent amount exceeds the maximum permissible percentage (from the validated amount), the difference shall be reimbursed by the Implementing Agency after sending a Debit Note or retained from the applicant from the final request for reimbursement.

#### **2.2.3. Other financial aspects**

The budget form will describe the modality of formation of costs that are found in the detailed budget of the project proposed by the applicant. To that end, it is proved that, in order to substantiate the amounts entering in the different budgetary lines, unit costs estimated within the limit of those charged on the market or at the level of the applicant/ partner are used. Also, in this section, it will be emphasized the way in which the compliance with the provisions of the Government Ordinance no. 66/2011 concerning the prevention, ascertainment and sanctioning of the irregularities arising in obtaining and using European funds and/ or national public funds related thereto and to the Decision no. 875/2011 approving the methodological norms of enforcement of the provisions of the GEO no. 66/2011 as further amended and supplemented will be ensured.

##### **2.2.3.1. Eligibility period**

In order to be eligible, the project-related costs must be made by the applicant in the period of eligibility established by the financing agreement.

In the meaning of the provisions of these guidelines, the date of making some expenses is deemed the date of the receipt of the good, service or work, that had led to the achievement of that expense.

The payments related to a project are made after the date of entry into force of the financing agreement corresponding to the respective project and until the transmission of its final report, but no later than 30 days after the project ends.

#### **2.2.3.2. Eligibility of the reported expenses**

In order to be deemed eligible, the costs requested to be paid must have been foreseen in the estimated budget (detailed information concerning the nature, components and the amounts related to expenses must be provided). The consequences of not defining the costs in the budget may be the rejection of the costs requested to be paid through the final report.

#### **2.2.3.3. Eligible costs**

The eligible expenses are costs effectively borne by the applicant of a grant fulfilling cumulatively the following criteria:

- To fall within the scope of the Swiss - Romanian Cooperation Programme and of its goals;
- To be made during the action;
- To be indicated in the total estimated budget of the project or of the financed activity;
- To be necessary for the development of the activities that make the purpose of the subsidy/ financing;
- To be supported by appropriate technical and financial supporting documents, that would be kept at least 10 years since the official close of the Swiss-Romanian Cooperation Programme, respecting the legal provisions;
- To be identifiable and verifiable, especially to be recorded in the bookkeeping of the end grantees and established in accordance with the accounting national standards and according to the common practices of accounting for the costs of the end beneficiaries;
- To be related to the target groups to which reference is made within the specific rules;
- To comply with the requirements of the effective taxation and social legislation (taxes, social contributions, charges etc.);
- To be reasonable and to observe the principles of transparency, good financial management, especially in the quality - price and cost/benefit ratio;
- To comply with the provisions of the applicable legislation, including the legislation concerning the personal data protection and confidentiality;
- Not to have been the subject matter of other financing from the EU budget/ other donors;

The accounting and intern control procedures of the applicant/ partner must allow the direct reconciliation of costs and income stated as concerns the action/ project with accounting statements and appropriate supporting documents.

#### **2.2.3.4. Non-eligible costs**

The costs from below are not deemed as eligible costs. Therefore, they will not be taken into account in the final calculation of the financing and must not be introduced in the estimative budget in the stage of application or end stage of reporting:

- Costs that cannot be identified or verifiable, on the basis of the supporting documents;
- Contributions in kind (for example, the use free of charge of a school room for a training);
- Expenses borne after the project's lifetime as provided for in the financing agreement;
- Expenses related to reports/ audit that were not requested by the financier/ Implementing Agency;
- The value added tax (VAT), unless recovered on the basis of the national legislation in the VAT field;
- Costs that are not related to the non-compliance with the contractual or legal conditions (fines, financial penalties, costs of the settlement of litigations etc.);
- Losses caused by the accounting operations (provisions for loss, uncertain debts, provisions for future duties);
- Costs stated by the applicant and covered by another project or program receiving financing from the European Union/ other donors;
- Unreasonable expenses, respectively the expense that either isn't related to the project's purpose or is excessive or inadvertence;
- Expenses related to the leasing operations;
- Purchase of lands.

### **2.3. FINANCIAL IDENTIFICATION FORM - ANNEX NO. 3**

The Identification Form is summarizing the basic information on the financial identity of the applicant of the project. It must to be filled in by the main applicant and to be included in the proposal submission package.

## 2.4. STATEMENT OF ELIGIBILITY OF THE APPLICANT AND OF THE PARTNERS - ANNEX NO. 4

This statement is part of the Application Package in question, submitted by the applicant organization and, as the case, partner within the financing.

This statement must be filled-in, stamped and signed by the person having the right to legally represent the applicant.

The applicant is obliged to take all measures necessary to comply with eligibility criteria and by partners.

If the project proposal will be selected to be financed, the applicant will send the additional following documents until the date of signing the contract:

- Tax certificate issued by the tax authority as of the date of submission;
- Certificate of debts to local taxes, valid at the date of submission;
- Registration certificate;
- Fiscal certificate issued by the tax authorities, valid at the date of submission.

## 2.5. PARTNERSHIP AGREEMENT - ANNEX NO. 5

This document represents a guiding template in order to establish the legal, financial aspects and any other aspects that may arise during the implementation.

The Applicant is deemed as project lead (coordinator) and is responsible with the assurance of the project implementation and of the compliance of all the provisions of the agreement/ financing order, meaning in which it must take into consideration the inclusion in the Partnership Agreement, as applicable, of which the provisions it considers necessary.

Special consideration shall be given to mentioning: the name, legal organizational status and the country of origin of all partners. This information shall be identical to the one presented in the Annex no. 1.

The Partnership Agreement shall comprise the following chapters:

- the parties;
- purpose of the agreement;
- principles of good practice of the partnership;
- agreement's period of validity;
- rights and obligations of the partners;
- roles and responsibilities in the project implementation;
- payment;
- public procurements;
- reimbursement of expenses;
- property;
- confidentiality;
- notifications;
- applicable law;
- final provisions.

The partners involved in a project, under the general coordination of the applicant, must comply with the terms and conditions of the grant agreement signed by the applicant.

## 2.6. STATEMENT CONCERNING VAT ELIGIBILITY - ANNEX NO. 6

The VAT may be *deductible* or *non-recoverable*.

The *deductible* VAT in accordance with the law is not an eligible expense.

The *non-recoverable* VAT is eligible in the following cases:

- a) for the applicants and their partners that provide a taxation certificate in which it is specified that the respective entity cannot recover VAT directly or indirectly;
- b) when the VAT is paid to the taxation authorities of the state where the supplier or the provider is registered, other than the state of the financing applicant.

In order for the non-deductible VAT expense to be eligible, it must pertain to eligible expenses made within the project.

When submitting the financing application, the applicant of the financing being identified as **legal entity registered for VAT purposes** submits, a ***statement on its own liability related to the non-deductibility of the value-added tax pertaining to the eligible expenses included in the budget of the project proposed to be financed***, in accordance with Annex no. 6.

When submitting the request for payment/ quarterly reports/ final reports, the applicant being identified in the Grant Agreement as **legal entity registered for VAT purposes** submits a ***statement on its own liability related to the non-deductibility of the value-added tax***.

## 2.7. STANDARD LETTER - please see ANNEX NO. 7.

Please see the information in the Annex no. 7.

## 3. OTHER ASPECTS

### 3.1. EVALUATION PROCESS

*See part 14 of the call for proposals.*

Following the decision to award a grant, the applicant will be required submission to the Implementing Agency before signing the grant contract originals of the following documents valid:

- Tax certificate issued by the tax authority as of the date of submission;
- Certificate of debts to local taxes, valid at the date of submission;
- Registration certificate;
- Fiscal certificate issued by the tax authorities, valid at the date of submission;
- Revised budget as requested by the Implementing Agency, if applicable.

### 3.2. EVALUATION OF THE BUDGET OF THE FINANCING APPLICATION

The total eligible value of the project (project's budget) must be directly proportional with the long-term results and benefits over the target group, in order to ensure an efficient and effective use of the funds.

When detailing the budget, you must take into account the eligible expenses, being necessary to specify the type of expenses and to be in accordance also with the project's activities. The disclosed information will be analysed in the assessment process in order to establish the efficient and effective use of the funds.

In case that in the evaluation, it is found that the budget is not justified appropriately, respectively that the values contained therein are not supported by an accurate justification, nor as concerns the prices used, nor considering the ratio between the value of the financing requested or the expected results, financial corrections will be made to the proposed budget.

In case that the financial corrections cumulate more than 25% of the project eligible value, the financing application will be rejected.

### 3.3. GRANT AGREEMENT

The Grant Agreement, including its Annexes, represents an adhesion agreement with default provisions that cannot be subject of negotiations between the parties. This means that its applicants, project activities, locations, budget, activities and scope cannot be altered, except for the cases when they are justified and for which the approval from the Implementing Agency was received and, where it is necessary, by the conclusion of an Addendum.

The Guidelines are applicable to all expenses borne by the applicant/the leading partner and are applicable *mutatis mutandis* to the expenses borne by the partners of the project.

The grant agreements shall include express provisions by which the Swiss Intermediate Body - SIB, the Implementing Agency - ANITP can exercise the right to oversee, on site, all final documents of the applicant, partners of the project and subcontractors for support and monitoring.

The principles applicable to the applicant shall be also applicable to the partners. Therefore, the applicants are responsible to ensure that their partners permanently provide enough information for the consolidation of the budget and comply with the terms and conditions of the grant agreement signed by the applicant.

The non-reimbursable financing agreement concluded between the Implementing Agency and the applicant must include a forecasted budget agreed also in the financing plan (expenses and income), including the percentage of the indirect costs (following the template of Annex no. 2). A single budget will be in place for each project and for each reimbursable financing agreement separately.

### 3.4. ACQUISITION

If the implementation of the project involves procurement, the applicant will comply with national law on public procurement.

Failure to observe the legal provisions applicable to public procurement for these acquisitions the amounts deemed ineligible.

### 3.5. PAYMENTS

The payments (pre-financing, reimbursements) shall be made by the Implementing Agency in LEI, in the account(s) dedicated exclusively to the receipt of these amounts and to making expenses pertaining to the project. The exclusively dedicated accounts shall be notified by the applicant to the Implementing Agency, before the Grant Agreement enters into force.

The pre-financing grant shall be requested in accordance with the conditions set out in the grant agreement concluded between the Implementing Agency and the applicant. The method for requesting the pre-financing, as well as its value, is provided by the grant agreement.

For the reimbursement of the eligible expenses made within the projects, requests for payment shall be sent to the Implementing Agency accompanied by the narrative and financial reports, in accordance with the provisions of the grant agreement.

The final payment, by case, shall be made by the Implementing Agency in the account exclusively dedicated to projects only after the final certification of all expenses made within the project.

The payments made within the project by the applicant/ partner, in another currency than the national currency (LEI), shall be declared in the quarterly/ final financial report, using the exchange rate on the payment day set out on the website [www.oanda.com](http://www.oanda.com), for the day before the payment was made.

The applicant/ partner shall ensure the existence of a registration and electronic storage system for the accounting records pertaining to the projects and it undertakes to maintain an adequate accounting code (using specific cost accounts, as the case may be) for all projects-related transactions, notwithstanding the national accounting regulations.

The applicant/ partner must send the project-related documents requested by the Implementing Agency, on the due dated and standard formats set out by the project's grant agreement, filled-in with accurate and complete and of adequate quality information.

### 3.6. GENERAL REPORTING PROCESS

Reporting under this project will be requested **every 3 months** (financial and narrative reports) and it will be submitted in 30 days from the ending date of the reporting period. The final reports covering the whole duration of the project will be submitted in 45 days from the date the project ends.

Data collected by the Implementing Agency will be used to monitor the project implementation and determine the degree, to which the objectives have been achieved and answered the real needs of the victims, and to identify and adapt the priorities and subsequent intervention measures.

Personal data of the assisted victims of trafficking will be sent by the beneficiary only based on their informed consent obtained in writing and will be processed by the Implementing Agency only for the purpose for which it was collected.

The Implementing Agency - ANITP is personal data operator no. 4916 and collects, stores, processes and analyzes the data and statistic information in its field of competence.

The grant agreement will include clauses related to sending the payment applications/ intermediate/ final financial reports. In order to analyse the intermediate/ final financial reports, the applicant shall send all supporting documents for the partial, as well as final, declared expenses/ costs (invoices, payrolls, payment proof, bank statements, other payment documents corresponding to the type of expense from the project's budget etc.). Payments made directly as assistance to the target group may be anonymised to preserve the personal data protection of the victim.

#### **Reporting documents concerning the staff-related costs**

The documents that will be provided by the applicant /partner to the Implementing Agency:

- ❖ a table with the breakdown of all assigned staffs within the project by name, position, worked time, status of occupancy (full-time or part-time), in full correspondence with the expenses in the estimate budget as well the execution detailed budget;
- ❖ a copy of the employment contract (of which data are confirmed by statements from REVISAL application) for each member of the staff paid within the project;
- ❖ time sheet of each member of the project's staff, indicating the working hours and the activities/tasks carried out for the financed project signed and dated in accordance with those set out by these Guidelines;

- ❖ a copy of the payroll with the wages of each member of the project's staff for each month worked for the financed project;
- ❖ a copy of the documents proving the calculation of employer's duties and social contributions paid in addition to the gross wage of each member of the project's staff- where applicable;
- ❖ a proof of payment of wages, tax and social contributions through a bank account, paid for each member of the project's staff;
- ❖ a proof of payment (through a bank account) of the overtime, if overtime is applicable;

The time sheet must meet at least the basic requirements specified below:

- ❖ full name of the relevant applicant/ partner;
- ❖ full name and signature of the staff involved in the project;
- ❖ full name and signature of the project manager;
- ❖ name of the financed project mentioned in the grant agreement;
- ❖ reference number of the financed project, as the case may be;
- ❖ relevant term (month);
- ❖ activity of financed project that needed the employment;
- ❖ number of requested hours within the project; a reliable check of all claimed hours must be possible.

The time spent within different activities/**time keeping** (meaning, projects with/ without EU financing/ other donors, leaves, medical leaves, and other absences) must be registered appropriately and followed-up during the project. The time keeping sheets will be kept for all the persons involved in order to show the time spent each day in the project's activities (namely, the total time recorded in the time keeping sheets must be equal to the "legal" time of work in the reporting period). The work time allotted to the project must be revised and subject to approval (signed) regularly (*on a monthly basis*) by the respective project managers. The project managers will perform the checking of the compatibility by the evaluation of the fact that the work time reported is relevant for the project's activities (for example, by comparison with the results).

#### **Reporting documents related to travel and accommodation costs**

The documents that will be provided by the applicant to the Implementing Agency in case of **transport costs**:

- ❖ a copy of the invoice related to the travel (train, mass transportation means, plane etc.), attesting the name of the passengers, where applicable, travel date and route, as the case may be;
- ❖ proof of payment;
- ❖ a copy of the boarding pass;
- ❖ a copy of the payment documents for local travels (taxi, electric bus, bus, subway), parking tickets etc.;
- ❖ a copy of the document setting out the travel costs accompanied by the reimbursement application addressed to the applicant/ partner, in case of travel with the own/ legally owned car;
- ❖ proof of payment or reimbursement of costs, if the ticket has been bought by the participant (the rule is the payment through bank account, unless the Implementing Agency authorized other payment methods);
- ❖ a copy of the dated attendance list signed by all participants;
- ❖ a copy of the travel order - where applicable (a form filled-in and stamped in accordance with the legal provisions).

In addition to the documents mentioned above, the following documents shall be presented in case of **travelling abroad**:

- ❖ the document of notification of the Implementing Agency related to the need to travel abroad;
- ❖ the document of the Implementing Agency's approval related to the need to travel abroad;
- ❖ the document regarding the outcomes when travelling abroad.

The documents that will be provided to the Implementing Agency if the **daily allowance** is used:

- ❖ a copy of the internal rules related to the reimbursement of the daily allowance, if applicable;
- ❖ proof of payment or reimbursement (payment through bank account).

The documents that will be provided to the Implementing Agency in case of **accommodation expenses**:

- ❖ meeting's attendance list, signed by all participants, as the case may be;
- ❖ a copy of the invoice, with the name of the individual, date of stay, price per night, except for the costs of phone calls and minibar;
- ❖ proof of payment or reimbursement (preferably payment through bank account).

The invoices and receipts shall be drawn up in the name of the participant, and, in case the maximum threshold of accommodation/night is exceeded, the difference shall be borne by the applicant/partner; in case of travelling abroad, the accommodation shall be in compliance with the thresholds set out by the legal provisions applicable to public institutions.

The accommodation costs shall be eligible based on the actually incurred costs, and the reimbursement shall be carried out in accordance with the provisions of the national legislation applicable to the staff of public authorities and institutions.

#### **Reporting documents related to the specific costs for the target groups**

The documents that will be provided to the Implementing Agency are those specifying the expenses made for the target group and must be provided under the same conditions as for any other category of direct costs (invoices, receipts, bank statement, payment rolls and other similar documents that justify the payment). Payments made directly as assistance to the target group may be anonymised (with case number or initials of the victim's name) to preserve the personal data protection of the victim.

#### **Reporting documents related to the costs directly arising from the requirements regarding the external financing**

The documents that will be provided to the Implementing Agency:

- ❖ a copy of the invoices;
- ❖ a copy of the proof of payment;
- ❖ a copy of the documents certifying the acceptance of procured goods and services provided;
- ❖ a copy of the documents specifying the procurement procedure, if applicable;

#### **Reporting documents related to indirect costs**

The documents that will be provided to the Implementing Agency:

- ❖ a copy of invoices;
- ❖ a copy of the proof of payment;
- ❖ a copy of documents certifying the acceptance of procured goods and services provided;
- ❖ a copy of the documents specifying the procurement procedure, if applicable;
- ❖ a copy of the documents justifying the method of allocation of general administrative costs accompanied by the documents certifying their legality and amount (contracts, invoices etc.).

It must be specified that, when the Implementing Agency requests such documents for clarifications, the (intermediate/ final) payment terms specified in the grant agreement is suspended.

The invoices and other supporting documents issued by the suppliers/ provided in the name of the applicant/partner and/ or of the beneficiary of the project. They will have the following statement: **"Financed within the Swiss-Romanian Cooperation Programme - Project no. .... Budget line: ....."**

The supporting documents shall be sent as copies, stamped with "true certified" (the original shall be kept by the applicant/ partner). Only the invoices and supporting documents related to the implementation period, as defined in the grant agreement, are accepted. If an invoice is dated after this period, the applicant shall prove that the goods/ services were delivered during the term covered by the project.

**Only accrued and paid liabilities until the end date of the reference period of the payment application can be included in an intermediate request for payment submitted during the project's implementation term.**

If the applicant/partner is notified that the payment of certain expenses was suspended due to the lack of supporting documents, the relevant documents and explanations shall be provided and included again, for validation, in the next intermediate/final request for payment.

**Only the accrued liabilities until the end date of the reference period of the request for payment and paid until the date on which the request for payment was submitted can be included in a final payment application after the project's implementation period.**

The accrued expenses during the project's implementation period can be paid to the applicant/partner within maximum 30 days as of the completion of the project's implementation period, but no later than the date when the Grant Agreement ends.

### **3.7. ARCHIVE OF THE DOCUMENTS RELATED TO THE PROJECT**

#### **Maintenance of supporting documents for the expenses borne by the applicant:**

The applicant/ partner of the project must file and maintain in good condition all documents pertaining to the project.

In accordance with the provisions of the grant agreement, the applicant must maintain all original documents (and the “true copies” of the partners’ documents), including the accounting documents, related to the eligible activities and expenses, in order to ensure a proper audit route, in accordance with the Community and national regulations.

The documents must be maintained during the project’s implementation period, as well as after its expiry, after the official close of the Swiss-Romanian grant (all documents shall be maintained for at least 10 years as of the official close of the Swiss-Romanian Cooperation Programme).

#### **Maintenance of supporting documents for the expenses borne by the partners:**

The applicant shall keep certified copies of the supporting accounting documents (invoices/receipts) for the partners’ expenses related to the relevant project. The supporting documents for these expenses must be certified by the partners themselves or, in accordance with the good practices, by an official body. For example, for the request submitted by an audit body, the partner must be able to provide evidence for accounting and payment (for example, based on the excerpts of the accounting records of the partners).

In case of non-compliance with the obligation to file and maintain in good conditions of all documents pertaining to the project, the applicant/ partner must return the entire amount it received in connection with the project, representing non-reimbursable financial assistance, co-financing, including the related interest/penalties.

#### **Archive of the documents:**

The documents are archived in compliance with the provisions of the grant agreement, of the **Law of National Archives no. 16/1996** and of the Accounting Law no. 82/1991, republished, all as further amended and supplemented.

All documents related to the implementation of the project approved to be financed within the Swiss-Romanian cooperation must be archived in specially designated areas and destined to this purpose, assuring the maintenance of a proper audit route of the operations that were carried out for the implementation of the project. The space for archiving shall be arranged so that the maintenance of documents in good conditions is assured, the intentional/ accidental destruction of the documents or their theft is avoided.

The applicant/ partner also has the obligation to take all necessary measures in order to carry out all exchanges of messages, electronic communications and archiving of information so that the integrity and full confidentiality of the information used during the implementation of the project are assured.

The archiving of at least the following documents must be assured:

- documents related to the application for the financing of the project and its approval by the Implementing Agency (grant application, its annexes, grant agreement);
- documents related to the public procurement procedures that were carried out during the term of the approved project and which represent the legal basis for making certain expenses that shall be requested to be reimbursed, in accordance with the national legislation related to public procurement;
- documents related to the implementation of the project, verifications carried out and each of the obtained results;
- invoices and documents having a similar force of evidence, the supporting documents for them, checklists, payment documents;
- pre-financing and payment requests in connection with the expenses and all reports that were prepared for the project (quarterly technical report, quarterly irregularities report, technical and financial report, etc.);
- audit and inspection reports drawn up as following the missions carried out by internal audit or inspection structures;
- accounting documents in accordance with the legal provisions etc.;
- file for each beneficiary (victim) receiving direct assistance.

The documents shall be archived as follows:

- the originals;
- copies of the original documents (certified as “true copies” by the person who copied the document);
- microfiches of the original documents;
- documents that exist only in electronic format (in this case, in your capacity of applicant, you shall ensure that the information system complies with the security requirements in accordance with the accepted standards).

## 4. PUBLICITY

### ✎ **By the applicant/ partner**

Applicants/ partners must clearly acknowledge the Swiss - Romanian Cooperation Programme contribution in any publication or public activity for which the grant is used.

### ✎ **By the Implementing Agency (ANITP)**

All information relating to grants awarded in the course of a financial year shall be published on the site. The Implementing Agency will publish the following information:

- Name of the applicant/ partner;
- Subject of the grant;
- Amount awarded.

## 5. DATA PROTECTION

Personal data will be complied in accordance with the provisions of Law no. 677/2001 for the protection of individuals with regard to the processing of personal data and the transfer of such data.