

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of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (repealed)

PART ONE

COMMON PROVISIONS

TITLE VI

GRANTS

CHAPTER 2

Principles

Article 183

Co-financing principle(Article 125(3) of the Financial Regulation)

1 Under the co-financing principle, the resources which are necessary to carry out the action or the work programme shall not be provided entirely by the Union contribution.

Co-financing may take the form of the beneficiary's own resources, income generated by the action or work programme or financial or in-kind contributions from third parties.

2 In-kind contributions shall mean non-financial resources made available free of charge by third parties to the beneficiary.

Article 184

No-profit principle(Article 125(5) of the Financial Regulation)

Financial contributions from third parties that may be used by the beneficiary to cover other costs than those eligible under the Union grant or that are not due to the third party where they are not used at the end of the action or work programme, shall not be considered as financial contributions specifically assigned by the donors to the financing of the eligible costs within the meaning of Article 125(5) of the Financial Regulation.

Article 185

Low value grants(Article 125(4) of the Financial Regulation)

Low value grants shall be considered to be those grants which are lower than or equal to EUR 60 000.

Article 186

Technical assistance(Articles 101 and 125 of the Financial Regulation)

‘Technical assistance’ shall mean support and capacity-building activities necessary for the implementation of a programme or an action, in particular preparatory, management, monitoring, evaluation, audit and control activities.

Article 187

Eligible costs(Article 126(3)(c) of the Financial Regulation)

VAT shall be considered as not recoverable under the applicable national VAT legislation, if according to national law it is attributable to any of the following activities:

- (a) exempt activities without right of deduction;
- (b) activities which fall outside the scope of VAT;
- (c) activities, as referred to in points (a) or (b), in respect of which VAT is not deductible but refunded by means of specific refund schemes or compensation funds not foreseen by Directive 2006/112/EC, even if that scheme or fund is established by national VAT legislation.

VAT relating to the activities listed in Article 13(2) of Directive 2006/112/EC shall be regarded as paid by a beneficiary other than a non-taxable person as defined in the first subparagraph of Article 13(1) of that Directive, regardless of whether those activities are regarded by the Member State concerned as activities engaged in by bodies governed by public law acting as public authorities.

Article 188

Programming(Article 128 of the Financial Regulation)

1 An annual or multiannual work programme for grants shall be prepared by each authorising officer responsible. The work programme shall be adopted by the institution and published on the grants internet site of the institution concerned as soon as possible, and no later than 31 March of the year of implementation.

The work programme shall specify the period it covers, the basic act, if any, the objectives pursued, the expected results, the indicative timetable of calls for proposals with the indicative amount and the maximum rate of co-financing.

The work programme shall in addition contain the information set out in Article 94 for the decision adopting it to be considered as the financing decision for the grants of the year concerned.

2 Any substantial change in the work programme shall also be adopted and published as provided for in paragraph 1.

Article 189

Content of calls for proposals(Article 128 of the Financial Regulation)

- 1 Calls for proposals shall specify:
 - a the objectives pursued;
 - b the eligibility, exclusion, selection and award criteria as referred to in Articles 131 and 132 of the Financial Regulation and the relevant supporting documents;
 - c the arrangements for Union financing;
 - d the arrangements and final date for the submission of proposals and the planned date by which all applicants are to be informed of the outcome of the evaluation of their application and the indicative date for the signature of grant agreements or notification of grant decisions.

- 2 Calls for proposals shall be published on the internet site of the Union institutions and in addition to publication on the internet site by any other appropriate means, including the *Official Journal of the European Union*, where it is necessary to provide additional publicity among potential beneficiaries. They may be published as from the adoption of the financing decision referred to in Article 84 of the Financial Regulation, including during the year preceding budget implementation. Any modification of the content of the calls for proposals shall be subject to publication under the same conditions as those for the calls for proposals.

Article 190

Exceptions to calls for proposals(Article 128 of the Financial Regulation)

- 1 Grants may be awarded without a call for proposals only in the following cases:
 - a for the purposes of humanitarian aid and civil protection operations or for crisis management aid within the meaning of paragraph 2;
 - b in other exceptional and duly substantiated emergencies;
 - c to bodies with a *de jure* or *de facto* monopoly, duly substantiated in the award decision;
 - d to bodies identified by a basic act, within the meaning of Article 54 of the Financial Regulation, as beneficiaries of a grant or to bodies designated by the Member States, under their responsibility, where those Member States are identified by a basic act as beneficiaries of a grant;
 - e in the case of research and technological development, to bodies identified in the work programme referred to in Article 128 of the Financial Regulation, where the basic act expressly provides for that possibility, and on condition that the project does not fall under the scope of a call for proposals;
 - f for actions with specific characteristics that require a particular type of body on account of its technical competence, its high degree of specialisation or its administrative power, on condition that the actions concerned do not fall within the scope of a call for proposals.

The cases referred to in point (f) of the first subparagraph shall be duly substantiated in the award decision.

- 2 Crisis situations in third countries shall be understood as situations of immediate or imminent danger threatening to escalate into armed conflict or to destabilise the country. Crisis situations shall also be understood as situations caused by natural disasters, manmade crisis such

as wars and other conflicts or extraordinary circumstances having comparable effects related inter alia to climate change, environmental degradation, privation of access to energy and natural resources or extreme poverty.

Article 191

Ex post publication(Article 128 of the Financial Regulation)

- 1 Information relating to grants awarded in the course of a financial year shall be published in accordance with Article 21.
- 2 Following the publication referred to in paragraph 1, when requested by the European Parliament and the Council, the Commission shall forward them a report on:
 - a the number of applicants in the past year;
 - b the number and percentage of successful applications per call for proposals;
 - c the mean duration of the procedure from date of closure of the call for proposals to the award of a grant;
 - d the number and amount of grants where the *ex post* publication obligation was waived in the past year in accordance with Article 21(4).

Article 192

Information for applicants(Article 128 of the Financial Regulation)

The Commission shall provide information and advice to applicants by the following means:

- (a) laying down joint standards for application forms for similar grants and monitoring the size and readability of the application forms;
- (b) supplying information to potential applicants in particular through seminars and the provision of handbooks;
- (c) maintaining permanent data for beneficiaries in the legal entity file referred to in Article 63.

Article 193

Financing from separate budget lines(Article 129 of the Financial Regulation)

An action may be financed jointly from separate budget lines by different authorising officers responsible.

Article 194

Retroactive effect of funding in cases of extreme urgency and conflict prevention(Article 130 of the Financial Regulation)

Within the scope of Article 130(1) of the Financial Regulation, the expenditure incurred by a beneficiary before the date of submission of the application shall be eligible for Union financing under the following conditions:

- (a) the reasons for such derogation have been properly substantiated in the financing decision;
- (b) the financing decision and the grant agreement or decision set explicitly the eligibility date earlier than the date for submission of applications.

Article 195

Submission of grant applications(Article 131 of the Financial Regulation)

1 The arrangements for the submission of grant applications shall be determined by the authorising officer responsible, who may choose the method of submission. Grant applications may be submitted by letter or by electronic means.

The means of communication chosen shall be non-discriminatory in nature and shall not have the effect of restricting the access of applicants to the award procedure.

The means of communication chosen shall be such as to ensure that the following conditions are satisfied:

- a each submission contains all the information required for its evaluation;
- b the integrity of data must be preserved;
- c the confidentiality of proposals must be preserved;
- d the protection of personal data in accordance with the requirements of Regulation (EC) No 45/2001 is ensured.

For the purposes of point (c) of the third subparagraph, the authorising officer responsible shall examine the content of applications only after the time limit set for submitting them has expired.

The authorising officer responsible may require that electronic submission be accompanied by an advanced electronic signature within the meaning of Directive 1999/93/EC of the European Parliament and of the Council⁽¹⁾.

2 Where the authorising officer responsible authorises submission of applications by electronic means, the tools used and their technical characteristics shall be non-discriminatory in nature, generally available and interoperable with the information and communication technology products in general use. The information relating to the specifications required for presentation of applications, including encryption shall be made available to the applicants.

Moreover, the devices for the electronic receipt of applications shall guarantee security and confidentiality. They shall also guarantee that the exact time and date of receipt of applications can be determined precisely.

3 Where submission is by letter, applicants may choose to submit applications in one of the following ways:

- a by post or by courier service, in which case the call for proposals shall specify that the evidence shall be constituted by the date of dispatch, the postmark or the date of the deposit slip;
- b by hand-delivery to the premises of the institution by the applicant in person or by an agent, in which case the call for proposals shall specify the department to which applications are to be delivered against a signed and dated receipt.

Status: This is the original version (as it was originally adopted).

(1) OJ L 13, 19.1.2000, p. 12.