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**EU4MUNICIPALITIES**

# MANUAL FOR IMPLEMENTATION AND MONITORING OF THE EU4M FUNDED PROJECTS

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*Ky publikim është prodhuar me mbështetjen financiare të Bashkimit Evropian. Përmbajtja e tij është përgjegjësi e vetme e projektit EU4M dhe nuk pasqyron domosdoshmërisht pikëpamjet e Bashkimit Evropian.*

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## INTRODUCTION

**EU for Municipalities** (EU4M) Project is funded by the European Union and it aims at fostering municipalities' development potential and improving the socio-economic and environmental conditions of local communities in Albania. The "EU for Municipalities" project will support the development of local infrastructure by providing better public services and sustainable local economic development. The project will have a direct impact on improving the quality of life and prospects for Albanian citizens in their communities.

***More specifically the project aims to:***

- ▶ support investment projects for the direct benefit of local communities, that will benefit from improved infrastructure and better local public services and for increased opportunities for citizens involvement in decision-making.
- ▶ support municipalities via grants to improve local public infrastructure, provide a better quality of public services, and implement their strategic plans while building the EU funds management capacities.
- ▶ provide assistance to implement the strategic objectives of the territorial and decentralization reforms aiming at improving service delivery at the local level, fostering local economic development and reducing territorial development disparities
- ▶ encourage community empowerment and participation in order to enable CSO to engage in local development processes and raise awareness on EU standards.

This Manual aims to help **the EU for Municipalities Grant Scheme** Beneficiaries to better understand the contractual and regulatory framework governing these Grant Contracts, and to correctly implement their projects.

In no way and under no circumstances this Manual will be deemed legally binding for either for the Contracting Authority nor for the Beneficiaries. In no way and under no circumstances this Manual will replace the contractual provisions and other relative obligations based on the Grant Agreement that the Beneficiaries has signed with the Contracting Authority.

## ROLE OF LEAD BENEFICIARY

As a general rule, when the application is not made by a single applicant, the project is implemented by several entities (Beneficiaries) which constitutes the Partnership. The Beneficiaries that form the Partnership will appoint a Lead Beneficiary. The Lead Beneficiary is appointed since the application phase taking the provisional categorization as Lead Applicant. The Lead Beneficiary is responsible for submitting the application and, in case when the Grant is approved, the Lead Beneficiary is responsible for the implementation of the entire project.

***More specifically, according to the General Conditions applicable to EU-Financed Grant Contracts, the Lead Beneficiary (LB) is responsible for:***

- a) monitoring that the action is implemented in accordance with this contract and ensure coordination with all beneficiaries in the implementation of the action;
- b) being the intermediary for all communications between the beneficiaries and the contracting authority;
- c) be responsible for supplying all documents and information to the contracting authority which may be required under this contract, in particular in relation to the narrative reports and the requests for payment. Where information from the beneficiaries is required, the LB shall be responsible for obtaining, verifying and consolidating this information before passing it on to the contracting authority. Any information given, as well as any request made by the LB to the contracting authority, shall be deemed to have been given in agreement with all beneficiaries;
- d) informing the contracting authority of any event likely to affect or delay the implementation of the action;
- e) informing the contracting authority of any change in the legal, financial, technical, organizational or ownership situation of any of the beneficiaries, as well as, of any change in the name, address or legal representative of any of the beneficiaries;
- f) in the event of audits, checks, monitoring or evaluations the LB is responsible for providing all the necessary documents, including the accounts of the beneficiaries, copies of the most relevant supporting documents and signed copies of any contract concluded in the framework of the project;

***Regarding the payment process the LB will:***

- a) have full financial responsibility for ensuring that the action is implemented in accordance with this contract;
- b) establish the payment requests in accordance with the contract;
- c) be the sole recipient, on behalf of all of the beneficiaries, of the payments of the contracting authority. The LB shall ensure that the appropriate payments are then made to the beneficiaries without unjustified delay;

## ROLE OF THE FINAL BENEFICIARIES

***The General Conditions applicable to EU-Financed Grant Contracts also regulates the role of the single Beneficiaries that form the Partnership responsible for the project implementation.***

***More specifically the Beneficiaries shall:***

- a) carry out the action jointly (with the other members of the Partnership) and severally, taking all necessary and reasonable measures to ensure that the action is carried out in accordance with the description of the action in approved Project Proposal (Application Form) and the terms and conditions set by the Contracting Authority. The beneficiaries shall implement the action with the requisite care, efficiency, transparency and diligence, in line with the principle of sound financial management and with the best practices in the field;
- b) be responsible jointly or individually for complying with any obligation incumbent on them from Grant Contract and Partnership agreement;
- c) forward to the LB the data needed to draw up the reports, financial statements and other information or documents required by Contracting Authority, as well as any information needed in the event of audits, checks, monitoring or evaluations, etc.;

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

As it can be envisaged, the Beneficiary are the sole responsible and have full liability for the correct implementation of the project. After the sign of the contract, the Beneficiaries shall assume sole liability towards third parties, including liability for damage or injury of any kind sustained by them while the action is being carried out or as a consequence of the action. The beneficiaries shall discharge the Contracting authority of all liability arising from any claim or action brought as a result of an infringement of rules or regulations by the beneficiaries or their employees or individuals for whom those employees are responsible, or as a result of violation of a third party's rights.

The Contracting Authority cannot under any circumstances or for any reason whatsoever be held liable for damage or injury sustained by the staff or property of the beneficiaries while the action is being carried out or as a consequence of the action. The Contracting Authority cannot, therefore, accept any claim for compensation or increases in payment in connection with such damage or injury.

## **PROJECT MANAGEMENT**

In a broad sense "project management" concerns coordination of project's activities, monitoring and reporting of project progress in terms of activities and resources.

Moreover project management regards also the definition of the management structures necessary to implement the project activities (such as the human resources' team and the project's decision making body), the methods to be used to ensure a proper information flow among partners (internal communication), and the method for internal evaluation and accounting system.

## **MANAGEMENT STRUCTURES**

Since the project developing phase, the partnership should agree on the decision making process and should envisage a project's decision making body such as a project's Steering Committee.

Keep in mind that the Steering Committee will act as a structure dedicated to the project as a whole therefore it should guarantee an adequate representation of all partners. The Steering Committee will be the main decision making body during the entire project lifetime and thus it will oversee strategic planning, coordination, monitoring, evaluation and achievement of outputs/ results.

The role and the responsibility among the partners should be agreed on and clearly defined by the partners all together. It is recommended that the coordination and management procedures remain as transparent and simple as possible.

### **Project team**

At the start of the project each Beneficiary will have to establish the working group which will be responsible for the correct and timely implementation of the project activities that are under the responsibility of that specific Beneficiary. It is suggested that the human resources devoted to the project should have experience in the management of previous projects and be able to coordinate and work with the working groups of the other Beneficiaries.

Each Beneficiary can appoint specific human resources to carry out the project activities. However the Lead Beneficiary has the responsibility to ensure an efficient and reliable management and co-ordination system for the whole project.

It is strongly suggested that the Lead Beneficiary should appoint on the working team at least one Project Coordinator and one Financial Manager. Based on the type of the project and its size, it is also suggested that other Beneficiaries appoint these two positions in their respective working groups.

**The Project Coordinator** (appointed by the LB<sup>1</sup>) is the person responsible for coordinating the whole project's work among the involved partners and ensuring that all the activities are carried out according to the Application Form.

***More specifically the Project Coordinator shall:***

- a) Verify that all the task are fulfilled according to the scheduled timeframe;
- b) Verify that the activities are carried out in respect of the budgetary provisions;
- c) Monitor the specific tasks and responsibilities carried out by each of the partners;
- d) Monitor the progress of the project;
- e) Ensure proper information flow with the Contracting Authority, as well as with and among the project partners;
- f) Prepare and review the Joint Narrative and Financial reports that will be submitted to the Contracting Authority, etc.

**The Financial Manager** is the person responsible for ensuring an adequate and orderly project accounting, for properly financial managing of the total budget and for monitoring financial progress of the project. The project coordinator and the financial manager should work in close contact with each other, with the partners' organizations and with the Program bodies in order to establish effective project management. They should cooperate mainly in preparing and submitting the Project Report (project activity and financial reports) to the Contracting Authority. Since the Program official language is English communication with the Contracting Authority must be in English and thus it is strongly recommended that these persons are familiar with English.

## **Information flow between the partners**

It is important to envisage a good communication flow among partners agreeing on means, modality and time schedule for the internal communication since the beginning.

***The main subjects of the internal communication within the project are:***

- to share information that partners need in order to work together,
- to inform constantly about project progress,
- to identify problems and overcome them, if necessary,
- to take decisions on project changes (if needed).

Good internal communication flows are important when different teams from different Beneficiaries are working together. This means that the information needed for working together has to be shared among all partners and to be **concrete, clear and timely** during the project implementation. Insufficient communication can easily lead to conflicts and problems; too much information or irrelevant information can, on the other hand, make confusion. ***Therefore, to ensure a good communication flow between the partners the following aspects should be kept in mind:***

- a clear language has to be used during the communication;
- vague messages should be avoided and it is preferable to be as concrete as possible;
- in case of using technological means, all partners have to get the technical access/capacity and the skills to use these tools without creating extra work for others.

The project meetings remain the basic pillar to guarantee an effective communication within the project as moments to afford the management and coordination tasks and to build up a certain level of confidence and trust. There are different views on what the "ideal" frequency of

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<sup>1</sup> Project Coordinators appointed by the other beneficiaries will have almost the same tasks, but specifically restricted to their own organizations.

project meetings is. Surely only one meeting per year would not be enough; some projects find appropriate to meet every three months, others every six months. This choice depends on the size of the project in terms both of funding and of number of partners. It should be taken into account, however, that although large partnerships can benefit from more frequent meetings to communicate on a "face to face" basis, at the same time, it is difficult to arrange meetings for a large number of people to be available on a certain date. The number and frequency of the project's meetings should be decided early on, also in order to plan correctly the needed resources.

The basic meetings to be arranged are the kick-off meeting, interim meetings (to discuss progress, reporting) and the final meeting (to evaluate outputs and initiate project closure). The results of meetings are to be documented and communicated to all partners as minutes and specific decisions taken to address issues/problems.

A way to reduce the need for physical meetings, which can be more timely and costly, is to use videoconferences. It is however stressed that while they are extremely useful, they cannot replace the basic need for face-to-face meetings for some key occasions as for example, the kick-off meeting.

As mentioned above, projects can envisage the use of technological means to facilitate the communication activities among partners, mainly the day-to-day work. In this respect, while phone and e-mail are the most commonly used tools, such cross-border cooperation projects often may have a need for additional, more adequate technologies that can support collaboration. The implementation and use of such systems should be planned well, including financial resources and time for their set-up, in order to ensure benefit for the project and not creating extra work for the Beneficiaries. The use of technological tools and devices can improve the working efficiency of the team. For instance, it could be useful to envisage an online storage of documents, which is a good way to ensure that all Beneficiaries have easy access to the latest information and documents, templates, etc. It could be useful to use also shared internet-based work spaces for collaboration among team members. These are often a combination of storage and management platforms, which can be highly valuable for working teams from different entities.

***The possible management and coordination outputs indicators that projects can plan may be the following (not exhaustive list):***

- number of steering group meetings organized by project;
- number of videoconferences (if any) organized by project;
- number of Project Progress Reports produced;
- number of interim evaluations.

## **MONITORING AND REPORTING**

The Lead Beneficiary is responsible to ensure the quality of the project implementation by monitoring and reporting on the project's progress. In order to ensure effective and efficient management of the project, the LB shall set up a proper procedure for monitoring the achievements of milestones and outputs as well as the project spending. It is the responsibility of the LB to follow up and to assess the quality of Project Partners' achievements and to have an overview of the overall progress of the project.

### **Financial and Narrative Reports**

The Beneficiaries shall provide the Contracting Authority with all required information on the implementation of the action. The report shall describe the implementation of the action according to the activities envisaged, difficulties encountered and measures taken to overcome problems, eventual changes introduced, as well as the degree of achievement of its results (impact, outcomes or outputs) as measured by corresponding indicators. The report shall be laid

out in such a way as to allow monitoring of the objectives, the means envisaged or employed and the budget details for the action. The level of detail in any report should match that of the description of the action and of the budget for the action. The coordinator shall collect all the necessary information and draw up consolidated interim and final reports.

***More specifically these reports shall:***

- a) cover the action as a whole, regardless of which part of it is financed by the contracting authority;
- b) consist of a narrative and a financial report drafted using the templates provided by the Contracting Authority;
- c) provide a full account of all aspects of the action's implementation for the period covered, including in case of simplified cost options the qualitative and quantitative information needed to demonstrate the fulfilment of the conditions for reimbursement established in this contract;
- d) include the current results within an updated table based on the logical framework matrix including the results achieved by the action (impact, outcomes or outputs) as measured by their corresponding indicators. These data's has to comply also with the agreed baselines and targets, and relevant sources of verification as specified in the Application Form;
- e) determine if the intervention logic is still valid and propose any relevant modification including possible interventions in the logical framework matrix;
- f) be drafted in the currency required by the Contracting Authority (Euro)
- g) be drafted in English;
- h) include any update on the communication plan;
- i) include any relevant reports, publications, press releases and updates related to the action, etc.

***Additionally the final report shall:***

- a) cover any period not covered by the previous reports;
- b) include the proofs of the transfers of ownership if applicable.

The special conditions may set out additional reporting requirements. The Contracting Authority may request additional information at any time. The LB shall provide this information within 30 days of the request, in the language of the contract. If not otherwise specified, reports shall be submitted with the payment requests. If the LB fails to provide any report or fails to provide any additional information requested by the Contracting Authority within the set deadline without an acceptable and written explanation of the reasons, the Contracting Authority may take administrative penalties including the termination of the contract.

The Contracting Authority or European Commission may carry out an interim or ex post evaluation or a monitoring exercise. In these cases, the LB shall to provide to the above mentioned entities, or to the persons authorized by them, all the documents or information necessary for the evaluation or monitoring process.

Representatives of the Contracting Authority shall be invited to participate in the main monitoring and in the evaluation exercises relating to the performance of the action performed by the Beneficiaries. The Contracting Authority shall be invited to comment the evaluations terms of reference before the process is launched as well as the draft reports before they are finalized.

The Beneficiaries shall allow verifications to be carried out by the European Commission, the European Anti-Fraud Office, the European Public Prosecutor's Office, the European Court of Auditors and any external auditor authorized by the above mentioned bodies or by the Contracting Authority. The beneficiaries have to take all steps to facilitate their work.

***More specifically the beneficiaries shall allow the above entities to:***

- a) access the sites and locations at which the action is implemented;
- b) examine its accounting and information systems, documents and databases concerning the technical and financial management of the action;
- c) take copies of documents;

- d) carry out on-the-spot-checks;
- e) conduct a full audit on the basis of all accounting documents and any other document relevant to the financing of the action.

Additionally, if required, the European Anti-Fraud Office shall be allowed to carry out on-the-spot checks and inspections in accordance with the procedures laid down by the European Union legislation for the protection of the financial interests of the European Union against fraud and other irregularities.

Where appropriate, the findings may lead to recovery by the European Commission. Access given to agents of the European Commission, European Anti-Fraud Office, the European Public Prosecutor's Office and the European Court of Auditors and to any external auditor authorized by the Contracting Authority carrying out verifications shall be on the basis of confidentiality with respect to third parties, without prejudice to the obligations of public law to which they are subject.

## **CONTRACT MODIFICATIONS**

During the project implementation changes and modifications may be required in order to better address the needs of the project itself or to adapt to significant changes that were not foreseen during the project proposal phase. These modifications may concern budget changes and/or activities changes, and sometimes they can be interrelated, for instance a change in activities can imply budget changes. In order to be acceptable by the Contracting Authority these modifications cannot have a relevant impact on the main results, outputs and objectives of the project as foreseen in the Application Form.

Any modification of the Grant Contract, including the Annexes, may be done only during the project implementation and has to be in written. Both the Beneficiaries and the Contracting Authority has to be careful in order to avoid for the contract modifications to have the effect of making changes that would call into question the grant award decision or be contrary to the equal treatment of the applicants, in any case, the maximum Grant Contribution from the Contracting authority cannot be increased.

The contract modification can be requested by any beneficiary, but is the Lead Beneficiary the entity responsible for formally submitting the request to the Contracting Authority. The formal request for a modification has to be sent submitted at least 30 days before the date on with the modification should enter into force, unless there are special circumstances duly substantiated and accepted by the contracting authority. Any request for modification has to be duly justified by the Beneficiaries.

Where the amendment to the budget does not affect the expected results of the action (i.e. impact, outcomes, outputs), and the financial impact is limited to a transfer between items within the same main budget heading including cancellation or introduction of an item, or a transfer between main budget headings involving a variation of 25% or less of the amount originally entered (or as modified by addendum) in relation to each concerned main heading for eligible costs, the Lead Beneficiary may amend the budget and must inform the Contracting Authority accordingly, in writing as soon as possible. This method may not be used to amend the headings for indirect costs, for the contingency reserve, for in-kind contributions or the amounts or rates of simplified cost options defined in the contract.

Changes in Description of the Action and the Logical Framework that affect the expected results (impact, outcomes, outputs) shall be agreed in writing with the Contracting Authority before the modification takes place.

Minor administrative changes such as change of address, bank account or auditor may simply be notified by the Lead Beneficiary to the Contracting Authority. However, in duly substantiated circumstances, the Contracting Authority may oppose these changes

## THE AUDIT TRAIL SYSTEM

The beneficiaries have the obligation to keep accurate and regular accounts of the implementation of the action using an appropriate accounting and double-entry book-keeping system.

**According to the General Conditions applicable to EU-Financed Grant Contracts, the accounts related to the project:**

- a) may be an integrated part of or an adjunct to the beneficiaries regular system;
- b) shall comply with the accounting and bookkeeping policies and rules that apply in the country concerned;
- c) shall enable income and expenditure relating to the action to be easily traced, identified and verified.

The LB shall ensure that any financial report can be properly and easily reconciled to the accounting and bookkeeping system and to the underlying accounting and other relevant records. For this purpose the Beneficiaries shall prepare and keep appropriate reconciliations, supporting schedules, analyses and breakdowns for inspection and verification.

In order to comply with the above mentioned requirements, the beneficiaries should set up an apposite Audit Trail. The Audit Trail is an instrument the Lead Beneficiary and all the Final Beneficiaries shall put in place since the early beginning of the project in order to ensure the "self-control" during the implementation of the project.

It is extremely important since it allows a clear and objective traceability of project's declared expenditures and revenues (if applicable) and relevant related documents. It can be in fact described as the records that show how the funding of the project has been spent. Although accounts can be kept in Euros or in the Final Beneficiary's national currency, all project reports have to be filled in and accounted in Euros only.

**The audit trail should include the information/documents related to:**

- original invoices (or documents of equivalent probative value) of all declared expenditures and related payment proofs;
- administrative supporting documents adopted for public procurement procedures: tenders, contracts, administrative procedures;
- clear description of the accounting evidence, related to the specific budget lines;
- certifications/reports related to verifications made by the auditors or other relevant bodies;
- Grant Contract, Partnership Agreement, together with possible changes to them authorized by the competent bodies, Progress Reports, relevant project correspondence, etc.;
- main correspondence on approval, implementation, modifications of the project;
- correspondence/verification of the receipt (and transfer for the LB) of the funds.

In order to clearly and easily identify, verify as well as properly monitor and manage the project related expenditure and revenues, for all transactions related to the project without prejudice to national accounting rules, **the Lead Beneficiary and all Final Beneficiaries should:**

- open a specific **bank account** in euro for project payments, if possible, or foresee a separate project code to identify project related transactions;
- maintain a separate **accounting system** or an adequate **accounting code**, in order to clearly trace project costs/revenues by budget line, activity and payment date/reporting period in the accounting system;

- indicate the project title/acronym directly on the invoices/equivalent documents and on all supporting documents.

The **bank account details** shall be communicated to the Contracting Authority when required, using the specific form Financial Identification Form (FIF). Any change of this information should be communicated as soon as possible. Complete and correct bank information in fact can ensure fast transfer of the funds.

Experience shows that the international BIC (S.W.I.F.T. code) as well as the international IBAN code were major sources of errors. Therefore LB are very much encouraged to ensure that the BIC (S.W.I.F.T.) and/or the IBAN codes are correct and do not contain any space characters.

Moreover, the name, address, town and Country of the bank and the account holder should be given. Concerning the **separate accounting system or accounting code**, it may either be an integrated part of the Final Beneficiary's regular accounting system or additional to that system. In any case, the chosen system shall be run in accordance with the accounting and bookkeeping policies and rules that apply in the Country where the final Beneficiary is established. Hence the Beneficiaries can set up a "project accounting system" by using separate accounting system for the Project concerned or by ensuring that expenditure and revenues for the activity concerned can be easily identified and traced to and within the Final Beneficiary's accounting and bookkeeping systems thanks to a specific and adequate accounting code.

***Finally, a correct audit trail foresees:***

- a separate archive filled in by each project partner with all original documents related to project's (financial and administrative) implementation;
- all partners shall keep the documents linked to the project for at least 5 following the payment of the balance and for three years in case of grants not exceeding 60 000 Euro;
- project specific cost-accounting analytical code/s in order to clearly trace project costs, activity and payment date/reporting period in the Beneficiary's accounting system;
- copy of relevant documents sent to the Lead Beneficiary and to the Contracting Authority.

## **ELIGIBLE COST, GENERAL ELIGIBILITY PRINCIPLES**

Eligible costs are those necessary for carrying out the project activities, paid out directly by Final Beneficiaries and made in compliance with the specific eligibility criteria.

***They may be:***

- exclusively devoted to the project objectives and activities, or
- be allocated proportionally to the project, applying a justifiable fair and equitable method of calculation.

***Based on these general principles, in order to be eligible the expenditures have to be:***

- actually paid (**principle of real cost**) by the respective Final Beneficiary;
- incurred within the period of eligibility of the project;
- reasonable, justified, and in compliance with the requirements of a sound financial management, in particular with **economy, efficiency and effectiveness principles**;
- included in the estimated total budget and closely linked to any action or output of the approved work plan and necessary for its implementation;
- identifiable and verifiable, in particular must be recorded in the accounting records of the Beneficiary and determined according to the applicable accounting standards of the Country where the Beneficiary is established and according to the usual cost-accounting practices of the Beneficiary;
- in compliance with all the relevant EU and national rules;
- in compliance with the requirements of applicable tax and social legislation;

- accompanied by the necessary documents proving that the expenditure is real and that the action has been implemented and/or the output has been delivered;
- not shared with any other project partner.

Spending that breaches one of these rules will be considered ineligible and will not be paid by EfMGS.

## Eligibility of expenditure by budget line

*The different budget lines in which the total budget of approved projects must be broken down are:*

1. Human Resources
2. Travel
3. Equipment and supplies
4. Local office
5. Other costs, services
6. Other

## HUMAN RESOURCES

This budget line refers to the expenses incurred for personnel employed by the Final Beneficiary acting as an employer, and are directly related to project activities. These costs comprise actual salaries plus social security, health insurance and other statutory costs included in the remuneration (all calculated in accordance with the national legislation).

***In addition to the general eligibility requirements, together with the existence of the necessary proof of expenditure and proof of payment, eligibility of staff costs is subject to the following:***

- The remuneration of personnel is eligible only if related to the project activities and not to their usual day-to-day management tasks and statutory responsibilities. Double funding shall be avoided.
- Expenditure for labor of civil servants working on a project, who are employed at Beneficiaries which are financed from the national, regional or municipal budget, is eligible to the extent that they relate to the cost of activities which the relevant public authority would not carry out if the concerned project was not implemented;
- These costs must be calculated on the basis of the actual gross salary rate (the employee's salary plus all legal provisions (insurances, health and social security charges etc.) unless paid by another source) stated in the regular employment contracts used in the respective Beneficiary institution, **meaning that no unjustified ad-hoc salary increases for project purposes are possible.**
- Cost related to civil servants or other public employees salaries must not exceed 10% of the total eligible cost of the action.
- Additional charges besides the charges obligatory according to national rules are not eligible. This also means that social charges must relate only to contributions paid for the employer and must be limited to those which are compulsory according to the national labor contract/national law. Voluntary contributions (e.g. institutional pension schemes) shall be excluded from the calculation.
- Where foreseen by contract, over-time hours are eligible for full-time employees or for part-time employees only if transparently and proportionally allocated to the project linked to project activities and clearly declared in the monthly timesheets. In case of over-time hours, a declaration made by the responsible person in the employer institution (the one that signs timesheets) should be submitted stating that over hours were absolutely necessary.
- Performance bonuses or other additional payments to employees (fringe benefit, bonus payments, subsistence allowance...) are not eligible.
- If a person is part-time employed on the project, a calculation of the share of cost to be

reimbursed within the project has necessarily to be carried out by applying an equitable and fair method.

**The calculation of the Human Resources costs should be clearly provided by the beneficiary and should be based on the following formula:**

### **Step 1**

#### **Calculate total cost**

The total cost refers to the total cost that the Beneficiary has to sustain for one single employee. This cost includes the gross salary<sup>2</sup> of the employee plus all the other expenses connected to social and health insurances that the Beneficiary, by law, has to pay for one single employee. Voluntary payments exceeding the law provisions are not eligible therefore cannot be reimbursed from the project.

$$\text{Total Cost} = \text{Gross Salary} + \text{Employer's cost for social and health insurance}$$

### **Step 2**

#### **Calculate the daily (or hourly) rate for each employee**

The daily (or hourly) rate for each employee are calculated by dividing the **Total Cost** with the total monthly workable days (or hours) as specified in the employment contract, or in case of the civil servants as specified by law.

$$\text{Daily (or hourly)Rate} = \text{Total Cost} / \text{monthly days (or hours)}$$

### **Step 3**

#### **Calculate the amount relevant to the action**

The amount relevant to the action refers to the actual cost that will be covered by the budget of the approved project. This amount is calculated by multiplying the daily (or hourly) rate with the number of actual days (or hours) that the employee has worked for the project activities as specified in the relevant time sheet.

$$\text{Amount Relevant to the Action} = \text{Daily (or hourly)Rate} \times \text{Days (or Hours) dedicated to the project activities}$$

**The following documents must be provided in order to prove the expenditure and the related payment regarding Human Resources:**

- Internal order for the appointment of the personnel working on the project which specifies the name of each employee, qualification (i.e. managerial staff, technical staff, administrative staff), function in the project, to what extent the work is dedicated to the project (for example 20% dedicated to the project) The list can be submitted at the beginning of the project within the first progress Report and, if necessary, can be updated during the project lifetime (i.e. adding new employee, extension of one employee's contract).
- Employment contract of every project employee which permits the identification of the employment relation with the Beneficiary.
- Monthly timesheet proving the actual time worked on the project: it has to be provided for every project's employee working full-time or part-time on a project; it must be properly filled in with a description of the tasks carried out within the project and duly signed (and stamped), both by the employee and the responsible person in the employer institution.
- Proofs of payment (bank transfer or payment order), both of salary and of all compulsory charges.
- Full documentation of the recruitment process (if applicable)<sup>3</sup>

<sup>2</sup> as specified in the contract, or in case of the civil servants as specified in the relevant applicable law

<sup>3</sup> In case when an employee (part of the working group responsible for the project implementation) is employed at the beginning of the project or during the project implementation, the Beneficiary has to carry out a recruitment procedure for the contracting of the employee. The procurement procedure has to follow the principles of transparency, equal treatment and non discrimination, competition, proportionality and sound financial management.

## Per diems for missions/travels

Per diem allowances are defined as fixed daily rates/flat rate for meals, accommodation and local travel. Daily allowances rate will be fixed based on the national rules or internal rules of the Beneficiary. In any case they should not exceed the fixed rates provided by the EU.

***As general rules the following principles must be taken into consideration:***

- The duration of the mission must be clearly in line with the purpose of it (e.g. from the day before to the day after the concerned meeting). Costs for longer duration of the mission are eligible if it can be demonstrated that the additional costs (e.g. extra hotel nights) do not exceed the savings eventually made in the costs for transportation;
- Reimbursement of the per diem to the employee through bank transfer;

***The following documents must be provided in order to prove the expenditure and the related payment:***

- Documents (e.g. authorization of the mission, decisions on the assignment) certifying the mission carried out, from which it is clearly possible to infer the name of the travelling employee(s), date, reason and destination of the mission;
- Hotel Invoices;
- Other supporting documents (e.g., invitation, agenda, list of participants, minutes).

## TRAVEL

This cost category refers to the travel costs of project staff of the Beneficiary institutions listed in the Application Form related to their participation in meetings, seminars, conferences and other similar activities, related to the project. Movements that take place outside the area of cooperation of the project must be adequately justified showing their necessity and relevance to the plan of activities of the project.

### Specific eligibility requirements

Travel costs for project staff, may be reported in accordance with the provisions indicated in national rules or in any regulations/internal circulars of Beneficiary institutions.

***As general rules the following principles must be taken into consideration:***

- Travel expenses must correspond to affordability (inexpensiveness) criteria, demonstrable on the basis of an assessment. This means that the most cost-efficient mean of transportation shall be used; no business or first-class tickets for air or train transport are eligible irrespective of the fact that this may be allowed by the internal rules of the institution; any exception to this principle must be duly justified, otherwise the related expenditure will not be eligible; board and lodging costs can be reimbursed if they are in a reasonable price range.
- In case of transport by taxi or by hire car, reimbursement may be permissible on the basis of the actual cost, provided that this cost is not excessive in relation to expenditure for the use of alternative means of transport.
- Project Beneficiary may use company cars or private cars for project's travels. In this case:
  - the decision for taking the car must be clearly documented in the document authorizing the mission, and
  - only travel costs connected to the project trips are eligible and must be accounted according to national or institutional rules (i.e. reimbursement per kilometer, highways tickets acquired during the journey, specific declaration of the distance travelled).
- Costs may be accepted without reservation if they fall in the range of average costs. Higher costs must be duly justified in each case.
- The duration of the mission must be clearly in line with the purpose of it (e.g. from the day before to the day after the concerned meeting). Costs for longer duration of the mission are eligible if it can be demonstrated that the additional costs (e.g. extra hotel nights) do not

- exceed the savings eventually made in the costs for transportation.
- Costs must be definitely borne by the Beneficiary, meaning that direct payment by the employee is not sufficient as proof of payment, the reimbursement of the expenses has to be paid to the employee who is traveling.
- Proofs of travel expenses must be submitted for validation of expenditure.

***The following documents must be provided in order to prove the expenditure and the related payment:***

- Documents (e.g. authorization of the mission, decisions on the assignment) certifying the mission carried out, from which it is clearly possible to infer the name of the travelling employee(s), date, reason and destination of the mission;
- Proof of expenditure for costs paid by the Beneficiary (e.g. invoice of travel agent, plane tickets with boarding cards);
- Reimbursement request from the employee, indicating the detailed expenditures incurred for travels and transfers. All necessary documents proving the claimed real costs must be provided (e.g. bus/train/metro tickets, hotel invoice, plane ticket with boarding cards; car rental invoice etc.);
- In case of use of own car or company car, calculation sheet, stating at least the distance, the unit rate and the total costs of travel. All necessary documents proving the claimed real costs must be provided (such as highways tickets acquired in case during the journey or specific declaration of the distance travelled). The unit rate for traveling with private or company car is 0.25 Euro/Km
- Other supporting documents (e.g., invitation, agenda, list of participants, minutes);
- Proof of payment of costs directly paid by the Beneficiary or in case of cost directly paid by the employee proof of reimbursement (bank transfer or payment order) to the employee by the Beneficiary;
- Procurement procedure (if applicable)

## **EQUIPMENT AND SUPPLIES**

This budget line refers to the purchase/rent/leasing of equipments necessary for the successful implementation of the project such as IT equipment (computer, printer, software and so on), office furniture, certain machineries for specific project's purposes.

***Together with the existence of the necessary proof of expenditure and proof of payment, it has to be ensured that the equipment:***

- has not already been financed by other subsidies (e.g. EU, national or regional) and
- has not already been totally depreciated and
- is not claimed in another budget line.

All costs in this category have to respect public procurement rules. The most economic type of equipment should be chosen and the equipment features/functions should be in line with the actual context of use. All the equipment must comply with the publicity rules in order to be considered as eligible expenditure. The existence of the project equipment/s will be verified also through on-the-spot checks.

Finally, depending on the specific option chosen to acquire the equipment (purchase, rent or leasing) specific eligibility requirements must be also respected.

### ***a) Purchase of equipment***

***In case of equipment used exclusively for project's purpose, two options can apply:***

- A.** 100 % full cost can be charged on the project;
- B.** depreciation method.

**A) The purchase price is fully (100%) eligible provided that:**

- the equipment is of low-value and thus it is *not depreciable*, **or**
- the period going from the date of purchase until the end date of the project is longer than or equal to the normal depreciation period for each type of equipment; **or**
- the period from the purchase till the date of project closure is shorter than the normal depreciation period, but:
  - the equipment is used by the project partners and project target groups for the same purpose for at least five years after the completion of project activities; **or**
  - the equipment is part of a specific goal of the project (for example office furniture if the goal of the project is to set up a bureau which will provide services for the target group not only during the project implementation period).

In both these cases, a declaration stating that the equipment is used by the project partners and project target groups for the same purpose for at least five years after the completion of project activities or that the equipment is part of the specific goal of the project should be provided. This declaration should be provided at any time during project implementation. Until the submission of this declaration, only the depreciation amount must be reported and, once submitted the declaration, the remaining cost not depreciated yet, shall be reported in the first available Progress report.

***In all these cases, within five years from project end, Beneficiaries shall avoid any substantial modification:***

1. affecting equipment's nature or its implementation conditions or giving to a firm or a public body an undue advantage; and
2. resulting either from a change in the nature of ownership.

**B) The *depreciation method*** instead applies in all those cases in which the full purchase price is not eligible. In this case, the depreciation rate has to be determined according to the applicable accounting rule (applicable tax legislation) of the Country where the concerned Final Beneficiary is established and the depreciation allowances of the equipment are charged proportionally in each relevant Progress Report till the end of the project.

Equipment ***NOT used exclusively for project's purposes*** (for instance when the equipment is used by staff working part-time for the project), should be charged on a pro-rata basis, also as far as depreciation is concerned. Thus, only a share of the actual cost (of the purchase price or of the depreciation rate) can be allocated to the project, calculated according to a fair, justified and equitable method.

b) Rent of equipment

It is also possible to rent equipment provided that the rental is the most economic and cost-effective way of getting the equipment for the project purposes.

c) Leasing of equipment

The leasing of equipment is eligible if the total leasing fee does not exceed the cost of the rental of the same item and relating to the same period of use in the project.

***The following documents must be provided in order to prove the expenditure and the related payment:***

- Full documentation of the procurement procedure.
- Evidence of the depreciation plan adopted for each equipment according to the national accounting rules (if applicable);
- For equipment only partially used for project's purposes: statement showing the calculation method to attribute a share of the actual cost to the project;
- Detailed invoice, clearly stating the date, the payee, the payer and (where possible) the title/

acronym of the project and the name of the Program, detailed description of the goods purchased/rented/leased, quantification of the goods, price per unit (if applicable) and total price.

- Where applicable, the declaration stating that the equipment is used by the project partners and project target groups for the same purpose for at least five years after the completion of project activities or that the equipment is part of the specific goal of the project.
- Bank transfer signed by the cashiers with the stamp of the bank;
- Bank statement showing the possible bank transfer to the supplier;

## LOCAL OFFICE

***This budget line refers to all direct general costs deriving exclusively from the project. The Local Office budget line may include cost items such as:***

- electricity, heating, water, cleaning, office supplies, office rent;
- administrative costs, i.e. telephone, fax, internet, mailing, copying, stationery, and office supplies related to project activities;
- other administration expenditure absolutely necessary for the successful completion of the project.

***In addition to the general eligibility requirements, together with the existence of the necessary proof of expenditure and proof of payment, eligibility of Local Office costs is subject to the following requirements:***

- they show a direct link with the project's activities;
- they are calculated on the basis of actual costs and capable of verification, i.e. based on factual elements in the Beneficiary's general accounting system which can be verified;
- no lump sums, overall estimations or arbitrary keys are allowed.

### Supporting documents for Local Office

***The following documents must be provided in order to prove the expenditure and the related payment regarding Local Office:***

- Proof of expenditure (invoices) clearly demonstrating project relevance;
- Proof of payment (bank transfer or payment order) for all expenditure items;
- Acceptance of the products (if applicable, i.e. for office supplies)
- Procurement procedure (if applicable, i.e. for office supplies)

## SERVICES

***The Services budget line is related to costs paid on the basis of contracts and against invoices to external service providers, who are sub-contracted to carry out certain tasks of the project, such as:***

- studies or surveys (e.g. evaluations, strategies, concept notes, design plans, handbooks);
- training;
- publications;
- translations;
- IT systems and website development, modifications and updates;
- promotion, communication, publicity or information linked to a project or to a cooperation program as such;
- financial and or administrative management;
- services related to the organization and implementation of events or meetings (including rent, catering or interpretation);
- participation in events (e.g. registration fees);
- audit cost
- bank account maintenance cost;

- travel and accommodation for external experts, speakers, chairpersons of meetings and service providers;
- other specific expertise and services needed for operations

***For explanatory reasons, the Services budget line can be divided in 3 different categories:***

- 1) External Experts
- 2) Meeting & Events
- 3) Promotion Cost

## **External Experts**

As above mentioned, Services budget line includes costs paid out for professional services of an external expert, consultant or other supplier, independently from the type of contract and exclusively engaged for project purposes (thus the full contract amount must be reported in the project) to carry out certain tasks of the project (e.g. studies and surveys, trainings, translation, coordination, financial management, legal consultancy fees and notarial fees directly linked to the project and necessary for its implementation), which the Beneficiary's organization cannot perform with already engaged resources. The cost of these professional services are eligible on the basis of contracts or written agreements defining the task to be accomplished and paid against invoices or requests of reimbursement. The travel and accommodation costs incurred by experts engaged specifically for project purposes shall be budgeted and reported under the Services budget line.

### **Specific eligibility requirements**

Together with the existence of the necessary proof of expenditure and proof of payment, eligibility of costs or external expertise is subject to the full respect of the relevant procurement rules and to the requirement that the work of the external expert must be essential for the project.

The deliverables produced by the experts, especially as far as studies are concerned, must also respect the necessary publicity and visibility requirements (i.e. logo and disclaimer).

***The following documents must be provided in order to prove the expenditure and the related payment:***

- Full documentation of the procurement procedure.
- Contract laying down the services to be provided, with clear reference to the project and the Program (EU4MGS). For experts paid on the basis of a daily/hourly fee, such fee together with the number of days/hours contracted and the total amount of the contract must be provided.
- Detailed invoice or debit note (request for reimbursement), clearly stating the date, the payee, the payer, the title/acronym of the project and the name of the Program and the description of the services provided in line with the contents of the contract. For experts paid on the basis of a daily/hourly fee, the invoice/debit note must include a clear quantification of the days/hours charged, price per unit and total price.
- If applicable, proof of travel and accommodation expenses for professionals (experts) who are invoicing for these costs, consequently flat-rate expenditures are meant as inadmissible for accounting purposes.
- Proof of payment (bank transfer, Institutional payment orders) of costs directly paid by the institution or in case of cost directly paid by the expert, proof of reimbursement to the expert by the institution. In case the Final Beneficiary is obliged to pay any compulsory charges (i.e. withholding tax), documents evidencing the payment of these compulsory charges.
- Payment orders;
- Bank transfer signed by the cashiers with the stamp of the bank;
- Bank statement showing the possible bank transfer to the contractor;

## Type of Service Contracts for External Experts and Consultants

The two type of Contracts mostly used for contracting External Experts and Consultants are Global Price Contracts and Fee Based Contracts.

### Global Price

Global price is a lump sum contract where specified outputs are set out, in the form of clearly defined deliverables like a report or drawings. Global price always specify the outputs and the contractor must provide given outputs.

The service will be paid on the basis of the delivery of the specified outputs. Payments might be totally or partially withheld if the contractual results have not been reached in conformity with the detailed terms of reference. Payments are based on the approval of these deliverables by the Contracting Authority. Partial payment has to be determined according to the partial implementation of the outputs.

The contractor might be requested to submit a breakdown **of price** per deliverable. The financial offer for a global price contract may include a price breakdown based on outputs/deliverables against which partial payments can be made (e.g. the deliverables could be related to the progress inception report/interim report/final report or to the different parts of a study/report/event) depending on the project in question. Timesheets for experts or supporting documents for expenses incurred will not be requested to process payments since global price contracts do not entail any reimbursable expenses/incidental expenditure and are not subject to an expenditure verification.

The contracting authority will provide the maximum budget available on the basis of the expertise required or the required category of staff and the number of working days needed, including where necessary travel costs and per diem. Where several results are to be achieved, the tenderers must provide in their offer a detailed breakdown in order to compare the offers and check if no input has been forgotten. However, during and after the implementation, the technical and operational means by which the contractor achieves the specified outputs are not relevant for the satisfactory implementation of the contract.

#### ***Examples of global price activities:***

Studies, evaluations, audits, organization of events such as conferences, training sessions. Studies include a variety of tasks like identification and preparation of projects, feasibility studies, economic and market studies, technical studies, drafting a legal document, evaluations and audits.

### Fee-based

Where the output is unpredictable, or where the workload to achieve the specified output is impossible to quantify in advance, fee-based contracts are more appropriate, as it is economically more advantageous to pay the services on the basis of time actually worked.

In case of fee-based service contracts, the rates charged by the external expert must be reasonable, in relation to the level of experience and expertise/competence and not higher than the average fee/wages applicable to the related professional category or generally accepted on the market for similar services. In addition, the days and hours of work of the external expert or of the Consultant's personnel shall be fixed on the basis of the laws, regulations and customs of where the service must be provided and on the basis of the requirements of the services.

Fee-based contracts may also include activities paid on the basis of lump sums. An example could be a fee-based contract for training, where the trainings would be paid on a fee-based

basis, and where the development of the training material would be paid on a lump sum basis.

### ***Examples of fee-based activities***

Project supervision, technical assistance, facilitation in a multi-stakeholder process (depending of the complexity of the environment).

Technical assistance contracts often only specify the means. For instance, the contractor is responsible for implementing the tasks entrusted to it in the terms of reference and ensuring the quality of the services provided. The contractor should, however, contribute to improve the performance of the institution she/he is seconded to. A service consultant also has a duty of care under the contract: it must warn the contracting authority in good time of anything that might affect the proper implementation of the project.

In most cases the whole contract is set out in the form of either a global price contract or a fee-based contract.

Some contracts may combine global price and fee based. In such cases, each item or each section of the contract should have a clear method of measurement and verification: global price or fee-based. It should be clear in the terms of reference and furthermore stipulated in the financial offer template.

### **Increasing the use of global price service contracts**

The use of fee-based service contracts – where statements of exclusivity and availability (SoEA) are obligatory – is justified where the output of the contract is difficult or impossible to define in advance and/or the main objective of the contract is to give support on a continuous basis to e.g. the administration of a partner country.

In other cases ***the use of global price service contracts is encouraged as more appropriate.***

Global price contracts generate less micromanagement and do not imply verification of timesheets and incidental expenditure and therefore will free more time for working on operational and sector issues.

### **Meetings and Events**

This cost category is related to the organization of conferences, seminars, meetings, workshops (renting of premises and equipment, catering, interpretation<sup>4</sup>, printing, etc.) directly related to the project and traceable from the approved Application Form.

Together with the existence of the necessary proof of expenditure and proof of payment, eligibility of costs for meetings and events is subject to the full respect of procurement rules and of publicity rules. For each event it must be clearly demonstrated the purpose and must be declared the location, the duration and the number of participants.

***The following documents must be provided in order to prove the expenditure and the related payment:***

- Full documentation of the procurement procedure.
- Contract laying down the service/s to be provided, with clear reference to the project, the Program and the specific meeting/event.
- Detailed invoice/receipt, clearly stating the date, the payee, the payer, the title/acronym and the name of Program, description of the

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<sup>4</sup> Only if it is included by the Contractor with the others expenses (venue, catering, etc.). In case of an independent translator contracted directly by the Beneficiary, the guidelines concerning External Experts and Consultants are more appropriate.

- services provided in line with the contents of the contract, quantification of the services, price per unit (if applicable) and total price.
- Deliverables (agenda, list of participants, minutes; copy of the materials produced directly linked to the events and any other material testifying the carrying out of the event); in case of translation the number of languages for which the service of translation is provided must be declared.
- Payment orders;
- Bank transfer signed by the cashiers with the stamp of the bank;
- Bank statement showing the possible bank transfer to the contractor;

## Promotion costs

Promotion costs budget line include all costs related to information and communication activities. Thus, under this budget line the costs resulting from press releases, inserts in newspapers, leaflets, banner, TV shows, brochures, newsletters, website for the project and other publication costs not linked to specific events or seminars (e.g. display panels, commemorative plaques, banners, promotional items, photographs and audio-video production).

Together with the existence of the necessary proof of expenditure and proof of payment, eligibility of promotion costs is subject to the full respect of procurement rules and of publicity rules.

### ***The following documents must be provided in order to prove the expenditure and the related payment:***

- Full documentation of the procurement procedure.
- Contract laying down the service/s to be provided, with clear reference to the project and the Program.
- Detailed invoice/receipt, clearly stating the date, the payee, the payer, the title/acronym of the project and the name of Program, description of the services provided in line with the contents of the contract, quantification of the services, price per unit (if applicable) and total price.
- The produced deliverables (brochures, newsletters, leaflets, gadgets, etc.);
- Proof of payment.
- Bank transfer signed by the cashiers with the stamp of the bank;
- Bank statement showing the possible bank transfer to the supplier;

## Construction Works

The Construction Works budget line includes costs related to financing construction works. Construction infrastructure and works may refer either to an investment that will be set up from the beginning or to adaptation of an already existing infrastructure.

Together with the existence of the necessary proof of expenditure and proof of payment, public procurement rules should be carefully respected when awarding contracts for the realization of works. Likewise, publicity and information rules should be strictly followed.

Furthermore, and depending on the nature of the investment, all compulsory requirements set by national legislation related to the respective investment, and ensuring the respect of environmental policies (e.g. feasibility study, environmental impact assessment, building permission, etc.), must be fulfilled.

Additionally, all investments must be directly linked to project implementation and clearly mentioned in the Application Form.

The Construction Works expenditure related to construction activities as constructions of buildings, works, and infrastructure. Additionally, they comprise also expenditure related to works

needed for the reconstruction, expansion or renovation of already existing building, works, and infrastructure. For the above-mentioned types of actions, the amount has to reflect the actual costs in the context of the project.

The full cost will be eligible only in case the implemented construction work is used exclusively for project's purpose and remain in use for the same purpose by the project partners and for the project target groups for at least five years after the completion of project activities. Additionally,

***Final Beneficiary, within five years from project end, shall avoid any substantial modification:***

- affecting the nature of the construction work or its implementation conditions or giving to a firm or a public body an undue advantage; and
- resulting from a change in the nature of ownership of infrastructure.

In case the implemented construction work is not used exclusively for project purposes, only a share of the actual cost can be allocated pro-rata to the project. This share has to be calculated according to a fair, justified and equitable method.

***The following documents must be provided in order to prove the expenditure and the related payment:***

- Documents evidencing the selection process, following the applicable procurement rules.
- Contract laying down the works to be provided, with clear reference to the project and to the Program.
- All necessary construction permits and other legal requirement as by applicable law.
- Detailed invoice, clearly stating the date, the payee, the payer and (where applicable) the title/acronym of the project and the name of the Program, description of the works performed in line with the contents of the contract, quantification of the work, price per unit (if applicable) and total price.
- Evidence of the investment (e.g. documentation of the works, photographs...).
- Proof of payment.
- Bank transfer signed by the cashiers with the stamp of the bank;
- Bank statement showing the possible bank transfer to the supplier;

## **COMMUNICATION AND VISIBILITY**

Communication and visibility must be a crucial part in each phase of the projects funded by EU for Municipalities Grant Scheme. All communication and visibility measures and products must be based on a communication and visibility plan built on sound analysis, proper sequencing and an appropriate budget.

***The communication and visibility plan (CVP) developed by the beneficiaries must contain the following elements:***

- A clear communication objective;
- Target audience;
- Key messages;
- Context-appropriate communication channels;
- Activities;
- Timeline;
- Budget;
- Indicators for monitoring and evaluating the success and reach of C&V activities.

## **Criteria**

***EU communication and visibility criteria have to be accomplished by the beneficiaries. More specifically, the measures communication and visibility for EU for Municipalities Grant Scheme projects:***

- must be people-centered, adopting where appropriate a story-telling approach that emphasizes the impact of the action on individual lives, rather than administrative milestones or budgets;
- must be properly planned and sequenced, but also capitalize on any appropriate opportunities that may arise;
- in all communication and visibility materials must emphasized that the project XXX is implemented with the support of EU for Municipalities program, financed by European Union;
- must use accurate and factual information, which have to be in local language;
- CVP and visibility material produced in frame work of the project must get approval by EU for Municipalities team;
- must have the EU for Municipalities and European Union logo in all communication and visibility materials, the position of logos should be:
  - **EU for Municipalities logo: *On the bottom of the page, right side***
  - **European Union logo: *On the bottom of the page, left side***
  - **Beneficiaries' logo: *On the top of the page, left side***
- in every social media post the EU for Municipalities and needs to be tag. On the table below, you can find the username of social media.

<b>Facebook</b>	<b>@EU4Municipalities</b>
<b>Instagram</b>	<b>@eu4municipalities.al</b>



