



## Provisions to include in the Final Project Proposals

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This note addresses the Intermediate Body and the Executing Agencies of the Swiss Contribution. It aims to make sure that certain provisions are included in the Final Project Proposal. The financial specifications shall take into account **the effects on the budget of the following elements:**

- **Information and publicity measures:** Define a concept for publicity measures in the annex with information on (1) aims and target groups of publicity activities, (2) implementing measures and methods, (3) the responsibilities for implementation of the publicity measures and (4) a budget. Include the costs of the information and publicity measures in the project budget.
- **Financial audits:** Include the costs of financial audits in the Final Project Proposal. According to the Annex 2 of the Framework Agreement for each Project lasting longer than two years and exceeding the amount of CHF 500'000, an external certified audit organisation will carry out intermediary financial audit(s), unless otherwise specified in the Project Agreement. At the completion of each Project an external certified audit organisation will carry out a Final Financial Audit.
- **Evaluation:** Decide whether to conduct an independent evaluation on the respective Project, and if applicable include it in the Final Project Proposal and in the Project Agreement. If a Party requests an independent evaluation after Project completion then – according to the Annex 2 of the Framework Agreement – the cost will be borne by the requesting Party.
- **Value Added Tax (VAT):** Check with the treasury department which VAT is recoverable by which institution and include it in the Final Project Proposal. As stipulated in Art. 7.1 of the Framework Agreement, the Value Added Tax (VAT) shall be considered as an eligible cost only if it is genuinely and definitively borne by the Executing Agency. VAT, which is recoverable, by whatever means, shall not be considered eligible even if it is not actually recovered by the Executing Agency.