|  |  |
| --- | --- |
|  | **Specific form for applicants opting for the actual indirect costs regime(Article 15(2) EDF Regulation)** |

|  |
| --- |
| **General Information** |
| ***Entity name:*** |
| Address |  | Country |  |
| Phone |  | Fax |  |
| ***Contact person in charge of accounting:*** |
| Name |  | Function |  |
| E-Mail |  | Phone/Fax |  |
|  |
| **PART 1 – Description of the method used to calculate actual indirect cost** |
| Please explain below the methodology usually used by your organisation, for comparable project in the defence sector, to calculate the indirect costs of a project under your nationally accepted accounting practices.Be specific and clear in your description and provide the necessary calculation and reference tables, as this information must enable :* your national authorities to certify that the accounting practices you used to calculate the indirect costs charged to the budget of the action have been accepted by them for comparable activities in the defence domain;
* the Commission staff who will assess, before the grant agreement signature, whether the calculation you made complies with the provisions of Article 186 of the Financial Regulation (*e.g.* does not contain ineligible costs);
* an auditor (external or from the Commission), to certify the amount of the actual indirect costs declared by your organisation. This auditor must be able to understand the methodology used in previous similar defence projects before the signature of the grant agreement in order to calculate the actual indirect costs of the action (your usual accounting practices, possibly adjusted by the Commission in accordance with Article 186 of the Financial Regulation).

Your description must address the items mentioned below. However, add all the elements you consider necessary for a comprehensive explanation of your calculation method. |

1. Describe in detail all the cost **elements involved in the calculation** (nature of costs, reference of the cost accounts in your accounting system where the cost items are recorded).
2. Describe the indirect cost **calculation method** used under your usual accounting practices, for comparable defence projects:
* various steps of the calculation,
* basis for the calculation of the indirect costs (G&A and others),
* apportionment keys used (square meters, per headcount,…),
* adjustments made (ineligible costs for national authorities…).
1. Explain the adjustments made to your usual indirect cost accounting practices in order to include in Annex 2 of the application only the costs of the action that are eligible under the rules of the EU Financial Regulation and of the EDF Regulation.
* Costs re-classified as indirect costs following the rules of the Financial Regulation
* Costs re-classified as direct costs following the rules of the Financial Regulation
* Costs excluded as ineligible costs following the rules of the Financial Regulation (taxes, provisions, loan interests…) or of the EDF Regulation (costs borne by an associated partner…)
1. Please describe at least two comparable projects in the defence sector for which your national authorities have accepted your usual cost accounting practises to calculate your indirect costs.
	1. Name of the project
	2. Brief description
	3. Starting/end date
	4. Budget

I undersigned, [*name, surname, title*] of the applicant’s organisation,

certify that the indirect costs charged by my organisation in the Annex 2 of the application:

* have been calculated following my organisation’s usual indirect cost accounting practices accepted by our national authorities for comparable activities in the defence domain,
* have been displayed in the estimated budget of the action (Annex 2 of the application) following the rules of the Financial Regulation;
* do not include any ineligible costs within the meaning of Article 186 of the Financial Regulation.

Date of signature Date of signature

Signature of the person Signature and stamp of the relevant

in charge of Accounting national authority

|  |
| --- |
|  |
| **PART 2 – Table****Costs of the action following the usual accounting practices of the opting applicant and their presentation in the budget of the application** |
| The attached Excel table summarises with figures the application of your usual accounting practices for the calculation of the costs of the action.It must enables the Commission to:* understand the various steps and aggregates used to calculate the costs of the funded project under your nationally accepted accounting practices and the adjustments you made to present the costs of the action following the presentation requested by the Commission in Annex 2 of the application;
* assess the impact of the actual costs regime under EDF compared to other EU programmes.

Please complete the attached Excel table with the relevant figures and details, so that the different nature of costs can be identified. Make sure that, at the time of printing, figures and certification sentences are legible (consider A3 format) in order to collect the signatures of your relevant national authority and of the person in charge of accounting in your organisation.1 – On the left side of the table, the applicant must present the costs of the action following its usual accounting practices accepted by its national authorities for comparable activities in the defence domain. * The presentation in red is an example. Modify it to reflect to the maximum extent the steps and cost items used to calculate the costs of the project under your nationally accepted accounting practises.
* With its signature and stamp, the competent national authority must certify that the results of this calculation stem from your usual accounting practices they accept for comparable activities in the defence domain. **The certification sentence must not be altered.**

2 – On the right side of the table, the applicant must present its costs of the action as charged in the budget of the application (Annex 2) following the rules of the Financial Regulation: direct eligible costs within the meaning of Article 186 of the Financial Regulation, actual indirect eligible costs and other ineligible costs.Please exclude from the eligible costs (direct or indirect) the ineligible items referred in Section 8 of Appendix 2 of the *Guide for applicants*.This part of the table must be signed by the person in charge of accounting. **The certification sentence must not be altered.** |

|  |  |
| --- | --- |
| **Attached Excel table (see preview below):** |  |

**Preview of the content of the attached Excel table**

