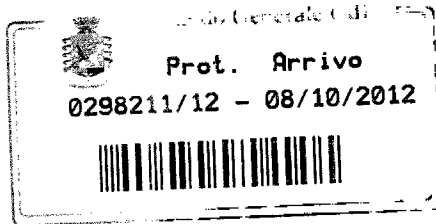




EUROPEAN COMMISSION
DIRECTORATE GENERAL HOME AFFAIRS

Directorate A Internal security
The Director

Brussels. 05 OCT. 2012
HOME/A4/RP/FL D (2012) 1174453



Maj. Selvaggio Sarri
Recruitment and Training Office of
Guardia di Finanza General
Headquarters
Viale 21 Aprile 51
IT-00162 Roma
Italy

BY DHL

Subject: Grant Agreement No. HOME/2011/ISEC/AG/FINEC/4000002201
(please use this number in all future correspondence)
30-CE-0498583/00-92
'Economic and Financial Investigator (EFI)'

Dear Mr Sarri,

Please find enclosed one original of grant agreement no. HOME/2011 ISEC/AG/FINEC.4000002201 signed by both parties. According to Article I.5.1 of the grant agreement, the pre-financing payment of EUR 939.250,39 shall be made upon a formal request from the beneficiary at earliest 10 November 2012.

If you have any questions or concerns during the implementation of the project, please do not hesitate to contact Mr Frédéric Lefebvre by e-mail (frederic.lefebvre@ec.europa.eu).

Yours sincerely,

Reinhard Priebe

Enclosures:

1 countersigned original of grant agreement HOME/2011/ISEC/AG/FINEC/4000002201

DIRECTORATE-GENERAL HOME AFFAIRS

Directorate A : Internal Security



European
Commission

GRANT AGREEMENT FOR AN ACTION WITH MULTIPLE BENEFICIARIES

AGREEMENT NUMBER - HOME/2011/ISEC/AG/FINEC/4000002201
ABAC number: 30-CE-0498583/00-92

The European Union (hereinafter referred to as "the Union"), represented by the European Commission (hereinafter referred to as "the Commission"), itself represented for the purposes of signature of the agreement by

Mr Reinhard PRIEBE, Director, Directorate A – Internal Security of the Directorate General 'Home Affairs',

of the one part,

and

GUARDIA DI FINANZA
Viale 21 Aprile 51
IT-00162 Roma
Italy

hereinafter called "the co-ordinator", represented for the purposes of signature of the agreement by
Colonel Giancarlo TROTTA, Head of Recruitment and Training Office of Guardia di Finanza
General Headquarters,

and the following "co-beneficiaries":

- **Financial Crime Investigation Service (Ministry Of Interior)** - established in Lithuania
- **Malta Police Force** - established in Malta
- **Asset Recovery Department** - established in Poland
- **Directorate General For Intelligence And Internal Protection (DGIIP)** - established in Romania
- **General Inspectorate Of The Romanian Police (GIRP)** - established in Romania
- **National Tax And Customs Administration Of Hungary (NTCA)** - established in Hungary
- **Hm Revenue And Customs (HMRC)** - established in United Kingdom

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- **Guarda Nacional Republicana**- established in Portugal

who have conferred powers of attorney for the purposes of the signature of the agreement to the representative of the co-ordinator in the terms set out in Annex V,

collectively "the beneficiaries" and each individually identified as "beneficiary" for purposes of this agreement where a provision applies without distinction to the co-ordinator or a co-beneficiary

of the other part,

HAVE AGREED

the **Special Conditions, General Conditions** and **Annexes** below:

- Annex I** Description of the action
- Annex II** Estimated budget of the action
- Annex III** Mid-term progress report
- Annex IV** Final technical implementation report and financial statements to be submitted
- Annex V** Mandate(s) conferring powers of attorney from the co-beneficiary(ies) to the co-ordinator
- Annex VI** Specific conditions related to publicity obligations

which form an integral part of this agreement ("the agreement").

The terms set out in the Special Conditions shall take precedence over those in the other parts of the agreement.

The terms of the General Conditions shall take precedence over those in the Annexes.

The terms of this agreement shall take precedence over the terms set up in the call for proposals and in the Guide for Applicants ISEC 2011. Nevertheless, the latter documents shall be used for supplementary purposes.

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I – SPECIAL CONDITIONS

ARTICLE I.1 – PURPOSE OF THE GRANT

- I.1.1 The Commission has decided to award a grant, under the terms and conditions set out in the Special Conditions, the General Conditions and the Annexes to the agreement, which the beneficiaries hereby declare that they have taken note of and accept, for the action entitled '*Economic and Financial Investigator (EFI)*' ("the action").
- I.1.2 The beneficiaries accept the grant and undertake to do everything in their power to carry out the action as described in Annex I, acting on their own responsibility.

ARTICLE I.2 – DURATION

- I.2.1 The agreement shall enter into force on the date when the last party signs.
- I.2.2 The action shall run for **29 months from 10/12/2012** ("the starting date of the action") and shall thus be completed no later than **09/04/2015** ("the end date of the action").

ARTICLE I.3 – ROLE OF THE BENEFICIARIES

- I.3.1 The co-ordinator shall:
- a) have full responsibility for ensuring that the action is implemented in accordance with the agreement;
 - b) be the intermediary for all communication between the co-beneficiaries and the Commission in accordance with Article 1.8. Any claims that the Commission might have in respect of the agreement shall be addressed to, and answered by, the co-ordinator, save where specifically stated otherwise in the agreement;
 - c) be responsible for supplying all documents and information to the Commission which may be required under the agreement, in particular in relation to the requests for payment. The co-ordinator shall not delegate any part of this task to the co-beneficiaries or to any other party. Where information from the co-beneficiaries is required, the co-ordinator shall be responsible for obtaining and verifying this information and for passing it on to the Commission;
 - d) inform the co-beneficiaries of any event of which the co-ordinator is aware that is liable to substantially affect the implementation of the action;
 - e) inform the Commission of transfers between headings of eligible costs, as provided in Article 1.4.4.
 - f) make the appropriate arrangements for providing the financial guarantee or the joint guarantee of the beneficiaries participating in the action, when requested, under the provisions of Article 1.5;
 - g) establish the payment requests on behalf of the beneficiaries, detailing the exact share and



- amount assigned to each beneficiary, in accordance with the agreement, the estimated eligible costs as foreseen in Annex II, and the actual costs incurred. All payments by the Commission are made to the bank account(s) referred to in paragraph 1 of Article I.7;
- h) where designated the sole recipient of payments on behalf of all of the beneficiaries, ensure that all the appropriate payments are made to the co-beneficiaries without unjustified delay in accordance with paragraph 3 of Article I.7 and shall inform the Commission of the distribution of the Union financial contribution between the co-beneficiaries and of the date of transfer;
- i) be responsible, in the event of audits, checks or evaluations, as described in Articles II.20 and II.6, for providing all the necessary documents, including the accounts of the co-beneficiaries, the original accounting documents and signed copies of sub-contracts, if any have been concluded by the beneficiaries in accordance with Article II.9.
- I.3.2 The co-beneficiaries shall:

- a) agree upon appropriate arrangements between themselves for the proper performance of the action;
- b) forward to the co-ordinator the data needed to draw up the reports, financial statements and other documents provided for in the agreement including its Annexes;
- c) ensure that all information to be provided to the Commission is sent via the co-ordinator, save where the agreement specifically stipulates otherwise;
- d) inform the co-ordinator immediately of any event liable to substantially affect or delay the implementation of the action of which they are aware;
- e) inform the co-ordinator of transfers between headings of eligible costs, as provided in Article I.4.4;
- f) provide the co-ordinator with all the necessary documents in the event of audits, checks or evaluations, as described in Articles II.20 and II.6.

ARTICLE I.4 – BREAKDOWN OF COSTS – FINANCING THE ACTION

- I.4.1 The total cost of the action is estimated at EUR **1.304.514,99**, as shown in the estimated budget in Annex II. The estimated budget shall give a detailed breakdown of the costs that are eligible for Union funding under the terms of Article II.14, of any other costs that the action may entail, and of all receipts, so that receipts and costs balance.

The estimated budget in Annex II shall include a table indicating the breakdown of estimated eligible costs and receipts between each beneficiary. The table shall be agreed collectively by the beneficiaries and shall be deemed to form an integral part of the estimated budget of the agreement.

- I.4.2 The total eligible costs of the action for which the Union grant is awarded are estimated at EUR **1.304.514,99**, as shown in the estimated budget in Annex II.

Indirect costs are eligible for flat-rate funding of **3,99 %** of the total direct costs eligible, subject to the conditions laid down in Article II.14.3. The amount of this flat rate financing cannot exceed EUR 50.000.

- I.4.3 The Commission shall contribute a maximum of EUR **1.174.062,99**, equivalent to

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90,00 % of the estimated total eligible costs indicated in paragraph 2. The final amount of the grant shall be determined as specified in Article II.17, without prejudice to Article II.19.

The Union grant may not finance the entire costs of the action. The amounts and sources of co-financing other than from Union funds shall be set out in the estimated budget referred to in paragraph 1. The Commission does not accept that the external co-financing referred to above should be partially or entirely made up of contributions in kind, notwithstanding the provisions of article II.14.5.

- I.4.4 By way of derogation from Article II.13, the co-ordinator may, in agreement with the co-beneficiaries, when carrying out the action, adjust the estimated budget by transfers between headings of eligible costs, provided that this adjustment of expenditure does not affect implementation of the action and the transfer between headings does not exceed 10% of the amount of each heading of estimated eligible costs for which the transfer is intended, and without exceeding the total eligible costs indicated in paragraph 2. The co-ordinator shall inform the Commission in writing.

ARTICLE I.5 - PAYMENT ARRANGEMENTS

I.5.1 Pre-financing

Pre-financing payment of **EUR 939.250,39** shall be made to the co-ordinator, representing **80 %** of the amount specified in Article I.4.3. upon a formal request from the beneficiary at earliest 10 November 2012.

I.5.2 Interim Payment

Articles II.15.2 and II.15.3 are not applicable.

I.5.3 Payment of the balance

The request for payment of the balance shall be accompanied by the final technical implementation report and financial statement, including a consolidated statement and a breakdown between each beneficiary, specified in Article II.15.4 and by a certificate on the action's financial statements and underlying accounts for each amount exceeding 100 000 EUR per beneficiary, produced by an approved auditor.

The Commission shall have 90 days to approve or reject the report and to pay the balance in accordance with Article II.17, or to request additional supporting documents or information under the procedure laid down in Article II.15.4. The co-ordinator shall have 30 calendar days in which to submit additional information or a new report.

The Commission may suspend the period for payment in accordance with the procedure in Article II.16.2.

ARTICLE I.6 - SUBMISSION OF REPORTS AND OTHER DOCUMENTS

- I.6.1 The provisions relating to the submission of the mid-term progress report are contained in Annex III.



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The progress report on the action's implementation must be submitted by the coordinator at the latest by **project mid-term**

- I.6.2 The provisions relating to the submission of the technical implementation report, financial statements and other documents referred to in Article I.5 are contained in Annex IV.

The final technical implementation reports, financial statements and other documents referred to in Article I.5 must be submitted by the co-ordinator in two paper copies, if possible in English within three months following the closing date of the action specified in Article I.2.2.

An electronic version of all reports, surveys, CD-ROMs, DVDs and other documents produced within the framework of the project must also be provided.

The financial statement shall follow the structure of the estimated budget and use the same description of the headings as per the estimate budget.

ARTICLE I.7 – BANK ACCOUNT

- I.7.1 All payments shall be made to the co-ordinator's bank account or sub-account denominated in euros, as indicated below:

Name of bank: Tesoreria Centrale Dello Stato – Banca D'italia

Address of branch: Via dei mille, n. 52 – 00185 (ROMA)

Precise denomination of the account holder: Min. Economia e Finanze - Fondo di Rotazione - Attuazione Politiche Comunitarie

Full account number (including bank codes): 350200023211

IBAN account code: IT07E0100003245350200023211

- I.7.2. This account or sub-account must identify the payments made by the Commission. Moreover, the funds paid to this account or sub-account shall yield interest or equivalent benefits under the law of the State on whose territory the account or sub-account is opened. Such interest or benefits shall, if they are generated by the share of pre-financing not transferred to the co-beneficiaries at the end of the delay set in Article I.7.3, be deducted from the payment of the balance or recovered by the Commission as specified in Article II.16.4.

- I.7.3. Within 45 days of the day on which the bank account under I.7.1 has been credited, the co-ordinator shall transfer to each co-beneficiary the amounts corresponding to their participation in the action in accordance with their pro rata share of the estimated costs as defined in the breakdown in Annex II when pre-financing payments are made, and their share of validated costs actually incurred when other payments are made.

ARTICLE I.8 – GENERAL ADMINISTRATIVE PROVISIONS

- I.8.1. Any communication addressed to the Commission in connection with the agreement shall be in writing, indicating the number of the agreement, and shall be sent to the following addresses:

For the Commission:
European Commission

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Directorate-General Home Affairs
Head of Unit 'A4 - Financial Support – Internal Security'
DG HOME/A4 LX46, 04/116
B-1049 BRUSSELS

- 1.8.2 Ordinary mail shall be considered to have been received by the Commission on the date on which it is formally registered by the Commission unit responsible referred to above.
- 1.8.3 Any communication from the Commission to the co-ordinator and/or co-beneficiaries and vice versa shall be made via the co-ordinator, save where specifically indicated otherwise in the agreement. It shall indicate the number of the agreement and shall be sent to the following address:

Maj. Selvaggio Sarri
Employee in the Recruitment and Training Office of Guardia di Finanza General
Headquarters
Viale 21 Aprile, n. 51 - 00162 (ROMA)
Telephone number: +39 (06) 44223181
E-mail Address: sarri.selvaggio@gdf.it

- 1.8.4 Any change of address by the co-ordinator shall be communicated in writing to the Commission.

ARTICLE 1.9 – LAW APPLICABLE AND COMPETENT COURT

The grant is governed by the terms of the agreement, the Union rules applicable and, on a subsidiary basis, by the law of Belgium relating to grants.

The beneficiaries may bring legal proceedings regarding decisions by the Commission concerning the application of the provisions of the agreement and the arrangements for implementing it before the General Court of the European Union and, in the event of appeal, the Court of Justice.

ARTICLE 1.10 – FINANCIAL RESPONSIBILITY

By derogation from Article 11.18, any amount claimed from a beneficiary shall not exceed the contribution it is entitled to receive according to the agreement.

ARTICLE 1.11 – DATA PROTECTION¹

- 1.11.1 Any personal data included in the agreement shall be processed pursuant to Regulation (EC) No 45/2001 of the European Parliament and of the Council on the protection of individuals with regard to the processing of personal data by the Community institutions and bodies and on the free movement of such data. Such data shall be processed solely for the purposes of the implementation, management and monitoring of the agreement by the data protection officer in Directorate-General Home Affairs acting as data controller,

¹ Any questions on the application of Regulation (EC) No 45/2001 should be referred to the Data Protection Coordinator of your DG or to the Data Protection Officer of the Commission (www.ec.europa.eu/dataprotectionofficer/).

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without prejudice to possible transmission to the bodies charged with monitoring or inspection task in application of Union law.

- I.11.2 The beneficiary shall have the right of access to his/her personal data and the right to rectify any such data. Should the beneficiary have any queries concerning the processing of his/her personal data, he/she shall address them to the data protection officer in Directorate-General Home Affairs acting as data controller.
- I.11.3 The beneficiary shall have the right of recourse at any time to the European Data Protection Supervisor.
- I.11.4 Where the agreement requires the processing of personal data by the beneficiary, the beneficiary may act only under the supervision of the data controller, in particular with regard to the purposes of the processing, the categories of data which may be processed, the recipients of the data, and the means by which the data subject may exercise his/her rights.
- I.11.5 The beneficiary shall limit access to the data to the staff strictly necessary for the implementation, management and monitoring of the agreement.
- I.11.6 The beneficiary undertakes to adopt appropriate technical and organisational security measures having regard to the risks inherent in the processing and to the nature of the personal data concerned in order to:
- a) prevent any unauthorised person from having access to computer systems processing personal data, and especially:
 - i) unauthorised reading, copying, alteration or removal of storage media;
 - ii) unauthorised data input as well as any unauthorised disclosure, alteration or erasure of stored personal data;
 - iii) unauthorised persons from using data-processing systems by means of data transmission facilities;
 - b) ensure that authorised users of a data-processing system can access only the personal data to which their access right refers;
 - c) record which personal data have been communicated, when and to whom;
 - d) ensure that personal data being processed on behalf of third parties can be processed only in the manner prescribed by the contracting institution or body;
 - e) ensure that, during communication of personal data and transport of storage media, the data cannot be read, copied or erased without authorisation;
 - f) design its organisational structure in such a way that it meets data protection requirements.

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ARTICLE I.12 – OTHER SPECIAL CONDITIONS

I.12.1 Exchange rate applicable for the conversion of currencies into euro

Payments shall be made by the Commission in euro. The co-ordinator shall submit the payment requests in accordance with article I.5.3, including the underlying financial statements, in euro. By way of derogation from article II.16.1, any conversion of actual costs into euro shall be made by the beneficiary at the monthly accounting rate established by the Commission and published on its website applicable on the day when the cost was incurred.

I.12.2 Costs of EU officials and organisations receiving operating grants

The payment of honoraria, fees or the reimbursement of costs incurred due to the participation in the project of civil servants (including national experts, other agents or staff) of the Institutions of the European Union, may not be charged to the budget of the project.

For EU Agencies, if such costs are incurred, the costs are only eligible if the regular budget of the organisation does not cover these costs and the tasks are not listed in the statutory annual work programme of the organisation.

Costs incurred due to the participation of staff members of bodies receiving an operating grant from the budget of the European Union may not be charged to the budget of the project.

I.12.3 Award of sub-contracts

Where the value of the procurement contract awarded in accordance with the provisions of Article II.9 of the General Conditions exceeds € 60 000, the beneficiaries shall, in addition to the provisions laid down in Article II.9, abide by the following rule: a minimum of 5 potential contractors in the relevant field will be requested to submit an offer.

I.12.4 Daily allowances

Daily allowances cannot exceed the maxima amounts set out by the Commission under Section 4.2.2.2 in the Guide for Applicants ISEC 2011.

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II – GENERAL CONDITIONS

PART A – LEGAL AND ADMINISTRATIVE PROVISIONS

ARTICLE II.1 – LIABILITY

- II.1.1 The beneficiaries shall be responsible for complying with any legal obligations incumbent on them.
- II.1.2 The Commission shall not, in any circumstances or on any grounds, be held liable in the event of a claim under the agreement relating to any damage caused during the action's execution. Consequently, the Commission will not entertain any request for indemnity or reimbursement accompanying any such claim.
- II.1.3 Except in cases of *force majeure*, the beneficiaries shall make good any damage sustained by the Commission as a result of the execution or faulty execution of the action.
- II.1.4 The beneficiaries shall bear sole liability vis-à-vis third parties, including for damage of any kind sustained by them while the action is being carried out.

ARTICLE II.2 – CONFLICT OF INTERESTS

- II.2.1 The beneficiaries undertake to take all the necessary measures to prevent any risk of conflicts of interests which could affect the impartial and objective performance of the agreement. Such conflict of interests could arise in particular as a result of economic interest, political or national affinity, family or emotional reasons, or any other shared interest.
- II.2.2 Any situation constituting or likely to lead to a conflict of interests during the performance of the agreement must be brought to the attention of the Commission, in writing, without delay. The beneficiaries shall undertake to take whatever steps are necessary to rectify this situation at once.
- II.2.3 The Commission reserves the right to check that the measures taken are appropriate and may demand that the beneficiaries take additional measures, if necessary, within a certain time.

ARTICLE II.3 – OWNERSHIP/USE OF THE RESULTS

- II.3.1 Unless stipulated otherwise in this agreement, ownership of the results of the action, including industrial and intellectual property rights, and of the reports and other documents relating to it, shall be vested in the beneficiary.
- II.3.2 Without prejudice to paragraph 1, the beneficiary grants the Commission the right to make free use of the results of the action as it deems fit, and, in particular, to display, reproduce

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by any technical procedure, translate or communicate the results of the action by any medium, including on the Europa website, provided it does not thereby breach its confidentiality obligations or existing industrial and intellectual property rights.

- II.3.3 Where industrial and intellectual property rights, including rights of third parties, exist prior to the agreement being entered into ("pre-existing intellectual property rights"), the beneficiary shall establish a list which shall specify all rights of ownership and use in the pre-existing intellectual property rights and disclose it to the Commission at the latest prior to the commencement of implementation. The beneficiary shall ensure that it has all rights to use any pre-existing intellectual property rights in implementation of the agreement

ARTICLE II.4 -- CONFIDENTIALITY

The Commission and the beneficiaries undertake to preserve the confidentiality of any document, information or other material directly related to the subject of the agreement that is duly classed as confidential, if disclosure could cause prejudice to the other party. The parties shall remain bound by this obligation beyond the closing date of the action.

ARTICLE II.5 – PUBLICITY

- II.5.1 Unless the Commission requests otherwise, any communication or publication by the beneficiaries collectively or any one of the beneficiaries individually about the action, including at a conference or seminar, shall indicate that the action has received funding from the Union.

Any communication or publication by the beneficiaries collectively or any one of the beneficiaries individually, in any form and medium, shall indicate that sole responsibility lies with the author and that the Commission is not responsible for any use that may be made of the information contained therein.

- II.5.2 The beneficiaries authorise the Commission to publish the following information in any form and medium, including via the Internet:

- the beneficiaries' names and addresses,
- the subject and purpose of the grant,
- the amount granted and the proportion of the action's total cost covered by the funding.

Upon a reasoned and duly substantiated request by the co-ordinator, the Commission may agree to forgo such publicity if disclosure of the information indicated above would risk compromising the beneficiaries' security or prejudicing their commercial interests.

ARTICLE II.6 – EVALUATION

Whenever the Commission carries out an interim or final evaluation of the action's impact measured against the objectives of the Union programme concerned, the co-ordinator with the support of the co-beneficiaries undertake to make available to the Commission and/or persons authorised by it all such documents or information as will allow the evaluation to be successfully

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completed and to give them the rights of access specified in Article II.20.

ARTICLE II.7 – SUSPENSION

- II.7.1 The co-ordinator, in agreement with the co-beneficiaries, may suspend implementation of the action if exceptional circumstances make this impossible or excessively difficult, notably in the event of *force majeure*. The co-ordinator shall inform the Commission without delay, giving all the necessary reasons and details and the foreseeable date of resumption.
- II.7.2 If the Commission does not terminate the agreement under Article II.11.3, the beneficiaries shall resume implementation of the action as initially planned once circumstances allow and the co-ordinator shall inform the Commission accordingly. The duration of the action might be extended by a period equivalent to the length of the suspension. In accordance with Article II.13, a supplementary written agreement shall be concluded to extend the duration of the action and to make any amendments that may be necessary to adapt the action to the new implementing conditions.

ARTICLE II.8 – FORCE MAJEURE

- II.8.1 *Force majeure* shall mean any unforeseeable exceptional situation or event beyond the parties' control which prevents them from fulfilling any of their obligations under the agreement, was not attributable to error or negligence on their part, and proves insurmountable in spite of all due diligence. Defects in equipment or material or delays in making them available (unless due to *force majeure*), labour disputes, strikes or financial difficulties cannot be invoked as force majeure by the defaulting party.
- II.8.2 A party faced with *force majeure* shall inform the other party without delay by registered letter with advice of delivery or equivalent, stating the nature, probable duration and foreseeable effects.
- II.8.3 The party faced with *force majeure* shall not be held in breach of his obligations under the agreement if he's prevented from fulfilling them by *force majeure*. The parties shall make every effort to minimise any damage due to *force majeure*.
- II.8.4 The action may be suspended in accordance with Article II.7.

ARTICLE II.9 – AWARD OF CONTRACTS

- II.9.1 If the beneficiaries have to conclude contracts in order to carry out the action and they constitute costs of the action under a heading of eligible direct costs in the estimated budget, they shall award the contract to the bid offering best value for money, in doing so they shall take care to avoid any conflict of interests.
- II.9.2 Contracts as referred to in paragraph 1 may be awarded only in the following cases:
- a) they may only cover the execution of a limited part of the action;
 - b) recourse to the award of contracts must be justified having regard to the nature of the



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action and what is necessary for its implementation;

- c) the tasks concerned must be set out in Annex I and the corresponding estimated costs must be set out in detail in the budget in Annex II;
- d) any recourse to the award of contracts while the action is under way, if not provided for in the initial grant application, shall be subject to prior written authorisation by the Commission;
- e) the beneficiaries shall retain sole responsibility for carrying out the action and for compliance with the provisions of the agreement. The beneficiaries must undertake to make the necessary arrangements to ensure that the contractor waives all rights in respect of the Commission under the agreement;
- f) the beneficiaries must undertake to ensure that the conditions applicable to them under Articles II.1, II.2, II.3, II.4, II.5, II.6, II.10 and II.20 of the agreement are also applicable to the contractor.

ARTICLE II.10 – ASSIGNMENT

II.10.1 Claims for payments to be carried out by the Commission may not be transferred.

II.10.2 In exceptional circumstances, where the situation warrants it, the Commission may authorise the assignment to a third party of the agreement and payments flowing from it, following a written request to that effect, giving reasons, from the co-ordinator in agreement with the co-beneficiaries. If the Commission agrees, it must make its agreement known in writing to the co-ordinator before the proposed assignment takes place. In the absence of the above authorisation, or in the event of failure to observe the terms thereof, the assignment shall not be enforceable against and shall have no effect on the Commission.

II.10.3 In no circumstances shall such an assignment release the beneficiaries from their obligations to the Commission.

ARTICLE II.11 – TERMINATION OF THE AGREEMENT

II.11.1 Termination by the co-ordinator

In duly justified cases, the co-ordinator, in agreement with the co-beneficiaries, may withdraw the beneficiaries' request for a grant and terminate the agreement at any time by giving 60 days' written notice stating the reasons, without being required to furnish any indemnity on this account.

If no reasons are given or if the Commission does not accept the reasons, the agreement shall be deemed to have been terminated improperly, with the consequences set out in the fourth subparagraph of paragraph 5.

II.11.2 Termination of the participation of a beneficiary

In duly justified cases, the co-ordinator may request to terminate the participation of a co-beneficiary by giving 60 days written notice. The co-ordinator shall include with any such request

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to the Commission the remaining beneficiaries' proposal to reallocate the tasks of that co-beneficiary or where relevant to nominate a replacement, the reasons for the termination of the participation and the opinion of the co-beneficiary whose participation is requested to be terminated.

In duly justified cases, any co-beneficiary may request the termination of his participation in the agreement. The request must be submitted to the Commission by the co-ordinator by giving 60 days written notice stating the reasons.

If no reasons are given or if the Commission does not accept the reasons, the participation shall be deemed to have been terminated improperly, with the consequences set out in the fifth subparagraph of paragraph 5.

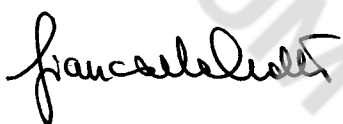
The termination of the participation of the co-beneficiary concerned shall take effect on the date of the Commission's approval.

A written additional agreement shall be concluded to make any amendments necessary to adapt the action to the new implementing conditions resulting from the partial termination.

II.11.3 Termination by the Commission

The Commission may decide to terminate the agreement or the participation of any one or several beneficiaries participating in the action without any indemnity on its part, in the following circumstances:

- (a) in the event of a change to the beneficiary's legal, financial, technical, organisational or ownership situation that is liable to affect the agreement substantially or to call into question the decision to award the grant;
- (b) if the beneficiary fails to fulfil a substantial obligation incumbent on him under the terms of the agreement, including its annexes;
- (c) in the event of *force majeure*, notified in accordance with Article II.8, or if the action has been suspended as a result of exceptional circumstances, notified in accordance with Article II.7;
- (d) if the beneficiary is declared bankrupt, is being wound up, is having his affairs administered by the courts, has entered into an arrangement with creditors, has suspended business activities, is the subject of any other similar proceedings concerning those matters, or is in an analogous situation arising from a similar procedure provided for in national legislation or regulations;
- (e) where the Commission has evidence or seriously suspects the beneficiary or any related entity or person, of professional misconduct;
- (f) if the beneficiary has not fulfilled obligations relating to the payment of social security contributions or the payment of taxes in accordance with the legal provisions of the country in which it is established;
- (g) where the Commission has evidence or seriously suspects the beneficiary or any related entity or person, of fraud, corruption, involvement in a criminal organisation or any other illegal activity detrimental to the Union's financial interests;



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- (h) where the Commission has evidence or seriously suspects the beneficiary or any related entity or person, of substantial errors, irregularities or fraud in the award procedure or the performance of the grant;
- (i) if the beneficiary has made false declarations or submits reports inconsistent with reality to obtain the grant provided for in the agreement.

In the cases referred to in points (e), (g) and (h) above, any related person shall mean any physical person with powers of representation, decision-making or control in relation to the beneficiary. Any related entity shall mean in particular any entity which meets the criteria laid down by Article 1 of the Seventh Council Directive n° 83 349/EEC of 13 June 1983.

II.11.4 Termination procedure

The procedure is initiated by registered letter, with acknowledgement of receipt or equivalent. The co-ordinator shall ensure that all beneficiaries are duly informed.

In the cases referred to in points (a), (b), (d), (e), (g) and (h) above of paragraph 3, the co-ordinator, in consultation with the co-beneficiaries, shall have 30 days to submit observations and take any measures necessary to ensure continued fulfilment of the beneficiaries' obligations under the agreement. If the Commission fails to confirm acceptance of these observations by giving written approval within 30 days of receiving them, the procedure shall continue to run.

Where notice is given, termination shall take effect at the end of the period of notice, which shall start to run from the date when notification of the Commission's decision to terminate the agreement or the participation of a beneficiary is received.

Where notice is not given in the cases referred to in points (c), (f) and (i) of paragraph 3, termination shall take effect from the day following the date on which notification of the Commission's decision to terminate the agreement or the participation of a beneficiary is received.

II.11.5 Effects of termination

In the event of termination of the agreement, payments by the Commission shall be limited to the eligible costs actually incurred by the beneficiaries up to the date when termination takes effect, in accordance with Article II.17. Costs relating to current commitments that are not due to be executed until after termination shall not be taken into account.

The co-ordinator shall have 60 days from the date when termination of the agreement takes effect, as notified by the Commission, to produce a request for final payment in accordance with Article II.15.4. If no request for final payment is received within this time limit, the Commission shall not reimburse the expenditure incurred by the beneficiaries up to the date of termination and it shall recover any amount if its use is not substantiated by the technical implementation reports and financial statements approved by the Commission.

Where termination affects the participation of a beneficiary, only those eligible costs actually incurred by the beneficiary concerned up to the date when termination of his participation takes effect, in accordance with Article II.17 shall be considered eligible. Costs relating to current

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commitments that were not due to be executed until after termination shall not be taken into account. The request for payment of the eligible costs incurred up to the date when the termination of the participation of the beneficiary concerned takes effect shall be included in the following payment request due according to the schedule laid down in Article I.6.

By way of exception, at the end of the period of notice referred to in paragraph 4, where the Commission is terminating the agreement on the grounds that the co-ordinator has failed to produce the final technical implementation report and financial statement within the deadline stipulated in Article I.6 and the co-ordinator has still not complied with this obligation within two months following the written reminder sent by the Commission by registered letter with acknowledgement of receipt or equivalent, the Commission shall not reimburse the expenditure incurred by the beneficiaries up to the date on which the action ended and it shall recover any amount if its use is not substantiated by the technical implementation reports and financial statements approved by the Commission.

By way of exception, in the event of improper termination of the agreement by the co-ordinator, or a beneficiary's participation in the action, or termination by the Commission on the grounds set out in points (e), (f) or (g) of paragraph 3, the Commission may require the partial or total repayment of sums already paid under the agreement on the basis of technical implementation reports and financial statements approved by the Commission, in proportion to the gravity of the failings in question and after allowing the co-ordinator, and where relevant co-beneficiaries concerned, to submit their observations.

ARTICLE II.12 – FINANCIAL PENALTIES

II.12.1 By virtue of the Financial Regulation applicable to the general budget of the European Communities, any one or several of the beneficiaries declared to be in grave breach of their obligations under the agreement shall be liable to financial penalties of between 2% and 10% of the value of their share of the grant in question, with due regard for the principle of proportionality.

II.12.2 This rate may be increased to between 4% and 20% in the event of a repeated breach in the five years following the first.

II.12.3 The beneficiary concerned shall be notified in writing of any decision by the Commission to apply such financial penalties.

ARTICLE II.13 – SUPPLEMENTARY AGREEMENTS

II.13.1 Any amendment to the grant conditions must be the subject of a written supplementary agreement. No oral agreement may bind the parties to this effect.

II.13.2 The supplementary agreement may not have the purpose or the effect of making changes to the agreement which might call into question the decision awarding the grant or result in unequal treatment of applicants.

II.13.3 Where the request for amendment is made by the co-ordinator, in agreement with the co-beneficiaries, he must send the request to the Commission in good time before it is due to take effect and at all events two months before the closing date of the action, except in

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PART B – FINANCIAL PROVISIONS

ARTICLE II.14 – ELIGIBLE COSTS

II.14.1 Eligible costs of the action are costs actually incurred by the beneficiary, which meet the following criteria:

- they are incurred during the duration of the action as specified in Article I.2.2 of the agreement, with the exception of costs relating to final reports and certificates on the action's financial statements and underlying accounts;
- they are connected with the subject of the agreement and they are indicated in the estimated overall budget of the action;
- they are necessary for the implementation of the action which is the subject of the grant;
- they are identifiable and verifiable, in particular being recorded in the accounting records of a 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;
- they comply with the requirements of applicable tax and social legislation;
- they are reasonable, justified, and comply with the requirements of sound financial management, in particular regarding economy and efficiency.

The beneficiaries' internal accounting and auditing procedures must permit direct reconciliation of the costs and revenue declared in respect of the action with the corresponding accounting statements and supporting documents.

II.14.2 The eligible direct costs for the action are those costs which, with due regard for the conditions of eligibility set out in Article II.14.1, are identifiable as specific costs directly linked to performance of the action and which can therefore be booked to it direct. In particular, the following direct costs are eligible provided that they satisfy the criteria set out in the previous paragraph:

- the cost of staff assigned to the action, comprising actual salaries plus social security charges and other statutory costs included in the remuneration, provided that this does not exceed the average rates corresponding to the beneficiary's usual policy on remuneration;

The corresponding salary costs of personnel of national administrations are eligible to the extent that they relate to the cost of activities which the relevant public authority would not carry out if the project concerned were not undertaken;

- travel and subsistence allowances for staff taking part in the action, provided that they are in line with the beneficiary's usual practices on travel costs and do not exceed the scales approved annually by the Commission;

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- the purchase cost of equipment (new or second-hand), provided that it is written off in accordance with the tax and accounting rules applicable to the beneficiary and generally accepted for items of the same kind. Only the portion of the equipment's depreciation corresponding to the duration of the action and the rate of actual use for the purposes of the action may be taken into account by the Commission, except where the nature and/or the context of its use justifies different treatment by the Commission;
- costs of consumables and supplies, provided that they are identifiable and assigned to the action;
- costs entailed by other contracts awarded by a beneficiary for the purposes of carrying out the action, provided that the conditions laid down in Article II.9 are met;
- costs arising directly from requirements imposed by the agreement (dissemination of information, specific evaluation of the action, audits, translations, reproduction, etc.), including the costs of any financial services (especially the cost of financial guarantees). Such costs may also include specific costs incurred by the co-ordinator for fulfilling his responsibilities in his capability of the body responsible for the overall management of the action and the co-ordination of the beneficiaries.

II.14.3 The eligible indirect costs for the action are those costs which, with due regard for the conditions of eligibility described in Article II.14.1, are not identifiable as specific costs directly linked to performance of the action which can be booked to it direct, but which can be identified and justified by the co-ordinator or a co-beneficiary using their accounting system as having been incurred in connection with the eligible direct costs for the action. They may not include any eligible direct costs.

By way of derogation from Article II.14.1, the indirect costs incurred in carrying out the action may be eligible for flat-rate funding fixed at not more than 7% of the total eligible direct costs. If provision is made in Article I.4.2 for flat-rate funding in respect of indirect costs, they need not be supported by accounting documents.

II.14.4 The following costs shall not be considered eligible:

- return on capital;
- debt and debt service charges;
- provisions for losses or potential future liabilities;
- interest owed;
- doubtful debts;
- exchange losses;
- VAT, unless the beneficiary can show that he is unable to recover it according to the applicable national legislation. VAT paid by public bodies is not an eligible cost;
- costs declared by a beneficiary and covered by another action or work programme receiving a Union grant.
- excessive or reckless expenditure.

II.14.5 Contributions in kind shall not constitute eligible costs. However, the Commission can

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accept, in duly substantiated exceptional cases, that the co-financing of the action referred to in Article I.4.3 should be made up entirely or in part of contributions in kind. In this case, the value calculated for such contributions must not exceed:

- the costs actually borne and duly supported by accounting documents of the third parties who made these contributions to the beneficiary free of charge but bear the corresponding costs;
- the costs generally accepted on the market in question for the type of contribution concerned when no costs are borne.

Contributions involving buildings shall not be covered by this possibility.

In the case of co-financing in kind, a financial value shall be placed on the contributions and the same amount will be included in the costs of the action as ineligible costs and in receipts from the action as co-financing in kind. The beneficiaries shall undertake to obtain these contributions as provided for in the agreement.

- II.14.6 By way of derogation from paragraph 3, indirect costs shall not be eligible under a grant for an action awarded to a beneficiary who already receives an operating grant from the Commission during the period in question.

ARTICLE II.15 – REQUESTS FOR PAYMENT

Payments shall be made in accordance with Article I.5 of the Special Conditions.

II.15.1 – PRE-FINANCING

Pre-financing is intended to provide the beneficiaries with a float.

Where required by the provisions of Article I.5 on pre-financing, the co-ordinator shall furnish a financial guarantee from a bank or an approved financial institution established in one of the Member States of the Union.

The guarantor shall stand as first demand guarantor and shall not require the Commission to have recourse against the principal debtor (the co-ordinator).

The financial guarantee shall provide that it remains in force until the pre-financing is cleared against interim payment(s) or payment of the balance by the Commission to the co-ordinator or, in the absence of such clearing, three months after a recovery is notified to the co-ordinator by which the Commissions asks him to repay the pre-financing. The Commission undertakes to release the guarantee within the following month.

II.15.2 – FURTHER PRE-FINANCING PAYMENTS

Where pre-financing is divided into several instalments, the co-ordinator may request a further pre-financing payment once the percentage of the previous payment specified in the provisions of Article I.5 on further pre-financing has been used up. The request shall be accompanied by the following documents:

- a detailed statement of the eligible costs actually incurred, including a consolidated statement and a breakdown between each beneficiary;

Financial statement

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- where required by the above-mentioned provisions of Article I.5, a financial guarantee in accordance with paragraph 1;
- where required by the above-mentioned provisions of Article I.5, a certificate on the action's financial statements and underlying accounts, produced by an approved auditor or in case of public bodies, by a competent and independent public officer, for each beneficiary as specified under Article I.5;
- any other documents in support of his request that may be required in support of the request for further pre-financing payments.

The documents accompanying the request for payment shall be drawn up in accordance with the relevant provisions in Article I.6 and the Annexes.

II.15.3 – INTERIM PAYMENTS

Interim payments are intended to reimburse the beneficiaries for expenditure on the basis of a detailed statement of the costs incurred, once the action has reached a certain level of completion. It may clear all or part of any pre-financing.

By the appropriate deadline indicated in Article I.6, the co-ordinator shall submit a request for interim payment accompanied by the following documents:

- an interim report on implementation of the action;
- an interim financial statement of the eligible costs actually incurred, following the structure of the estimated budget, including a consolidated statement and a breakdown between each beneficiary;
- where required by the provisions of Article I.5 on interim payment, a certificate on the action's financial statements and underlying accounts, produced by an approved auditor or in case of public bodies, by a competent and independent public officer, for each beneficiary as specified under Article I.5. The certificate shall certify, in accordance with a methodology approved by the Commission, that the costs declared by the beneficiaries in the financial statements on which the request of payment is based are real, accurately recorded and eligible and that all receipts have been declared, in accordance with the agreement.

The documents accompanying the request for payment shall be drawn up in accordance with the relevant provisions in Article I.6 and the annexes. The co-ordinator shall certify that the information provided in his request for payment is full, reliable and true. He shall also certify that the costs incurred can be considered eligible in accordance with the agreement, that all receipts have been declared, and that his request for payment is substantiated by adequate supporting documents that can be checked. On receipt of these documents, the Commission shall have the period specified in Article I.5 in order to:

- approve the interim report on implementation of the action;
- ask the co-ordinator for supporting documents or any additional information it deems necessary to allow the approval of the report;
- reject the report and ask for the submission of a new report.

Failing a written reply from the Commission within the time limit for scrutiny indicated above, the report shall be deemed to have been approved. Approval of the report accompanying the request

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for payment shall not imply recognition of their regularity or of the authenticity, completeness and correctness of the declarations and information they contain.

If additional information or a new report is requested, the time limit for scrutiny shall be extended by the time it takes to obtain this information. The co-ordinator shall be informed of that request and the extension of the delay for scrutiny by means of a formal document. The co-ordinator shall have the period laid down in Article I.5 to submit the information or new documents requested.

Extension of the delay for approval of the report may delay the payment by the equivalent time.

Where a report is rejected and a new report requested, the approval procedure described in this article shall apply.

In the event of renewed rejection, the Commission reserves the right to terminate the agreement by invoking Article II.11.3(b).

II.15.4 – PAYMENT OF THE BALANCE

Payment of the balance, which may not be repeated, is made after the end of the action on the basis of the costs actually incurred by the beneficiaries in carrying out the action. It may take the form of a recovery order where the total amount of earlier payments is greater than the amount of the final grant determined in accordance with Article II.17.

By the appropriate deadline indicated in Article I.6, the co-ordinator shall submit a request for payment of the balance accompanied by the following documents:

- a final report on the implementation of the action;
- a final financial statement of the eligible costs actually incurred, following the structure of the estimated budget, including a consolidated statement and a breakdown between each beneficiary;
- a full summary statement of the receipts and expenditure of the action including a consolidated statement and a breakdown between each beneficiary;
- where required by the provisions of Article I.5 on payment of the balance, a certificate on the action's financial statements and underlying accounts, produced by an approved auditor or in case of public bodies, by a competent and independent public officer, for each beneficiary as specified under Article I.5. The certificate shall certify, in accordance with a methodology approved by the Commission, that the costs declared by the beneficiaries in the financial statements on which the request of payment is based are real, accurately recorded and eligible and that all receipts have been declared, in accordance with the agreement.

The documents accompanying the request for payment shall be drawn up in accordance with the provisions of Article I.6 and the annexes. The co-ordinator shall certify that the information provided in his request for payment is full, reliable and true. He shall also certify that the costs incurred can be considered eligible in accordance with the agreement, that all receipts have been declared, and that his request for payment is substantiated by adequate supporting documents that can be checked.

On receipt of these documents, the Commission shall have the period specified in Article I.5 in

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order to:

- approve the final report on implementation of the action;
- ask the co-ordinator for supporting documents or any additional information it deems necessary to allow the approval of the report;
- reject the report and ask for the submission of a new report.

Failure to provide the financial statement following the structure of the estimated budget and using the same description of the headings as per the estimate budget entails the rejection of the report.

Failing a written reply from the Commission within the time limit for scrutiny indicated above, the report shall be deemed to have been approved. Approval of the report accompanying the request for payment shall not imply recognition of their regularity or of the authenticity, completeness and correctness of the declarations and information they contain.

If additional information or a new report is requested, the time limit for scrutiny shall be extended by the time it takes to obtain this information. The co-ordinator shall be informed of that request and the extension of the delay for scrutiny by means of a formal document. The co-ordinator shall have the period laid down in Article I.5 to submit the information or new documents requested.

Extension of the delay for approval of the report may delay the payment by the equivalent time.

Where a report is rejected and a new report requested, the approval procedure described in this article shall apply.

In the event of renewed rejection, the Commission reserves the right to terminate the agreement by invoking Article II.11.3(b).

II.15.5 Payment currency and costs of transfers

Costs of the transfers are borne in the following way:

- costs of dispatch charged by the bank of the Commission shall be borne by the Commission;
- costs of receipt charged by the bank of the co-ordinator shall be borne by the co-ordinator;
- all costs of repeated transfers caused by one of the parties shall be borne by the party who caused repetition of the transfer.

ARTICLE II.16 – GENERAL PROVISIONS ON PAYMENTS

II.16.1 Payments shall be made by the Commission in euro. Any conversion of actual costs into euro shall be made at the daily rate published in the Official Journal of the European Union or, failing that, at the monthly accounting rate established by the Commission and published on its website applicable on the day when the payment order is issued by the Commission, unless the Special Conditions of the agreement lay down specific provisions.

Payments by the Commission shall be deemed to be effected on the date when they are debited to the Commission's account.

II.16.2 The Commission may suspend the period for payment laid down in Article I.5 at any time by notifying the co-ordinator that his request for payment cannot be met, either because it

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does not comply with the provisions of the agreement, or because the appropriate supporting documents have not been produced or because there is a suspicion that some of the expenses in the financial statement are not eligible and additional checks are being conducted.

The Commission may also suspend its payments at any time if a beneficiary is found or presumed to have infringed the provisions of the agreement, in particular in the wake of the audits and checks provided for in Article II.20.

The Commission shall inform the co-ordinator as soon as possible of any such suspension by registered letter with advice of delivery or equivalent, setting out the reasons for suspension

Suspension shall take effect on the date when notice is sent by the Commission. The remaining payment period shall start to run again from the date when a properly constituted request for payment is registered, when the supporting documents requested are received, or at the end of the suspension period as notified by the Commission.

- II.16.3 On expiry of the period for payment specified in Article I.5, and without prejudice to paragraph 2 of this Article, the beneficiaries are entitled to late payment at the rate applied by the European Central Bank for its main refinancing operations in euros, plus three and a half points; the reference rate to which the increase applies shall be the rate in force on the first day of the month of the final date for payment, as published in the C series of the Official Journal of the European Union. This provision shall not apply to recipients of a grant which are public authorities of the Member States of the European Union.

Interest on late payment shall cover the period from the final date for payment, exclusive, up to the date of payment as defined in paragraph 1, inclusive. The interest shall not be treated as a receipt for the action for the purposes of determining the final grant within the meaning of Article II.17.4. The suspension of payment by the Commission may not be considered as late payment.

By way of exception, when the interest calculated in accordance with the provisions of the first and second subparagraphs is lower than or equal to EUR 200, it shall be paid to the beneficiary only upon demand submitted within two months of receiving late payment.

- II.16.4 The Commission shall deduct the interest yielded by pre-financing which exceeds EUR 50 000 as provided for in Article I.4 from the payment of the balance of the amount due to the beneficiaries. The interest shall not be treated as a receipt for the action within the meaning of Article II.17.4.

Where the pre-financing payments exceed EUR 750 000 per agreement at the end of each financial year, the interest shall be recovered for each reporting period. Taking account of the risks associated with the management environment and the nature of actions financed, the Commission may recover the interest generated by pre-financing lower than EUR 750 000 at least once a year.

Where the interest yielded exceeds the balance of the amount due to the beneficiary as indicated in Article II.15.4, or is generated by pre-financing referred to in the previous

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subparagraph, the Commission shall recover it in accordance with Article II.18.

Interest yielded by pre-financing paid to Member States is not due to the Commission.

- II.16.5 The co-ordinator shall have two months from the date of notification by the Commission of the final amount of the grant determining the amount of the payment of the balance or the recovery order pursuant to Article II.17, or failing that of the date on which the payment of the balance was received, to request information in writing on the determination of the final grant, giving reasons for any disagreement. After this time such requests will no longer be considered. The Commission undertakes to reply in writing within two months following the date on which the request for information is received, giving reasons for its reply. This procedure is without prejudice to the beneficiaries' right to appeal against the Commission's decision pursuant to Article I.9. Under the terms of Union legislation in this matter, such appeals must be lodged within two months following the notification of the decision to the applicant or, failing that, following the date on which the applicant learned of the decision.

ARTICLE II.17 – DETERMINING THE FINAL GRANT

- II.17.1 Without prejudice to information obtained subsequently pursuant to Article II.20, the Commission shall adopt the amount of the final payment to be granted to the beneficiaries on the basis of the documents referred to in Article II.15.4 which it has approved.
- II.17.2 The total amount paid by the Commission may not in any circumstances exceed the maximum amount of the grant laid down in Article I.4.3, even if the total actual costs eligible exceed the estimated total eligible costs specified in Article I.4.2.
- II.17.3 If the actual eligible costs when the action ends are lower than the estimated total eligible costs, the Commission's contribution shall be limited to the amount obtained by applying the Union grant percentage specified in Article I.4.3 to the actual eligible costs approved by the Commission.
- II.17.4 The beneficiaries hereby agree that the grant shall be limited to the amount necessary to balance the action's receipts and expenditure and that it may not in any circumstances produce a profit for them.

Profit shall mean any surplus of total actual receipts attributable to the action over the total actual costs of the action. The actual receipts to be taken into account shall be those which have been established, generated or confirmed on the date on which the request for payment of the balance is drawn up by the co-ordinator for financing other than the Union grant, to which shall be added the amount of the grant determined by applying the principles laid down in paragraphs 2 and 3 of this article. For the purposes of this article, only actual costs falling within the categories set out in the estimated budget referred to in Article I.4.1 and contained in Annex II shall be taken into account; non-eligible costs shall always be covered by non- Union resources.

Any surplus determined in this way shall result in a corresponding reduction in the amount of the grant.

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II.17.5 Without prejudice to the right to terminate the agreement under Article II.11, and without prejudice to the right of the Commission to apply the penalties referred to in Article II.12, if the action is not implemented or is implemented poorly, partially or late, the Commission may reduce the grant initially provided for in line with the actual implementation of the action on the terms laid down in the agreement.

II.17.6 On the basis of the amount of the final payment determined in this way and of the aggregate amount of the payments already made under the terms of the agreement, the Commission shall set the amount of the payment of the balance as being the amount still owing to the beneficiaries. Where the aggregate amount of the payments already made exceeds the amount of the final grant, the Commission shall issue a recovery order for the surplus.

ARTICLE II.18 – FINANCIAL RESPONSIBILITY

II.18.1 The beneficiaries agree to be irrevocably and unconditionally, jointly and severally responsible for any amount due to the Commission by one of them which could not be honoured by the latter. The amount due to the Commission will not exceed the maximum value of the contribution that could be granted to the beneficiaries in accordance with Article I.4.3, increased where applicable by interest on late payment.

II.18.2 The beneficiaries are not jointly responsible for financial penalties which could be imposed on any defaulting beneficiary in accordance with Article II.12.

ARTICLE II.19 – RECOVERY

II.19.1 Where an amount, paid by the Commission to the co-ordinator in his capacity of recipient of all payments, is to be recovered under the terms of the agreement, the co-ordinator undertakes to repay the Commission the sum in question, on whatever terms and by whatever date it may specify, even if he has not been the final recipient of the amount due. In the latter case, if payment has not been made by the due date, the Commission reserves the right to recover directly the amount due from the final recipient.

Where such an amount to be recovered under the terms of the agreement was directly paid by the Commission to a beneficiary, or if recovery is justified under Article II.12 of the agreement, the beneficiary concerned undertakes to pay the Commission the sum in question, on whatever terms and by whatever date it may specify.

II.19.2 If the obligation to pay the amount due is not honoured by the date set by the Commission, the amount due shall bear interest at the rate indicated in Article II.16.3. Interest on late payment shall cover the period between the date set for payment, exclusive, and the date when the Commission receives full payment of the amount owed, inclusive.

Any partial payment shall first be entered against charges and interest on late payment and then against the principal.

II.19.3 If payment has not been made by the due date, sums owed to the Commission may be recovered by offsetting them against any sums owed to the beneficiary, in cases where the

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beneficiary also has a claim on the Union, after informing him accordingly by registered letter with acknowledgement of receipt or equivalent, or by calling in the financial guarantee provided in accordance with Article II.15.1. In exceptional circumstances, justified by the necessity to safeguard the financial interests of the Union, the Commission may recover by offsetting before the due date of the payment. The beneficiary's prior consent shall not be required.

II.19.4 Bank charges occasioned by the recovery of the sums owed to the Commission shall be borne by the concerned beneficiary.

II.19.5 The beneficiaries understand that under Article 299 of the Treaty on the functioning of the European Union, the Commission may adopt an enforceable decision formally establishing an amount as receivable from persons other than States. An action may be brought against such decision before the General Court of the European Union.

ARTICLE II.20 – CHECKS AND AUDITS

II.20.1 The co-ordinator undertakes to provide any detailed information requested by the Commission or by any other outside body authorised by the Commission to check that the action and the provisions of the agreement are being properly implemented. Where the Commission so wishes, it may request such information to be provided directly by a co-beneficiary.

II.20.2 The beneficiaries shall keep at the Commission's disposal all original documents, especially accounting and tax records, or, in exceptional and duly justified cases, certified copies of original documents relating to the agreement, stored on any appropriate medium that ensures their integrity in accordance with the applicable national legislation, for a period of five years from the date of payment of the balance specified in Article I.5.

II.20.3 The beneficiaries agree that the Commission may have an audit of the use made of the grant carried out either directly by its own staff or by any other outside body authorised to do so on its behalf. Such audits may be carried out throughout the period of implementation of the agreement until the balance is paid and for a period of five years from the date of payment of the balance. Where appropriate, the audit findings may lead to recovery decisions by the Commission.

II.20.4 The beneficiaries undertake to allow Commission staff and outside personnel authorised by the Commission the appropriate right of access to sites and premises where the action is carried out and to all the information, including information in electronic format, needed in order to conduct such audits.

II.20.5 By virtue of Council Regulation (Euratom, EC) No 2185/96 and Regulation (EC) No 1073/1999 of the European Parliament and the Council, the European Anti-Fraud Office (OLAF) may also carry out on-the-spot checks and inspections in accordance with the procedures laid down by Union law for the protection of the financial interests of the European Union against fraud and other irregularities. Where appropriate, the inspection findings may lead to recovery decisions by the Commission.

II.20.6 The Court of Auditors shall have the same rights as the Commission, notably right of

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access, as regards checks and audits.

SIGNATURES

For the co-ordinator

Colonel Giancarlo TROTTA
Head of Recruitment and Training Office
of Guardia di Finanza General Headquarters

IL CAPO UFFICIO
(Col. ISE)
Giancarlo Trotta



Signature and date

ROMA,

Done at 2 SEP 2012

For the Commission

Reinhard PRIEBE

Director

Reinhard Priebe

Signature and date

Done at Brussels, 4 10. 2012

In duplicate in English

2. INFORMATION ABOUT THE PROJECT FOR WHICH THE FINANCIAL ASSISTANCE IS REQUESTED

2.1 General project information

2.1.1 Project Title (in original language):

INVESTIGATORE ECONOMICO FINANZIARIO

2.1.1.1 Project Title* (EN)

ECONOMIC AND FINANCIAL INVESTIGATOR

2.1.2 Acronym/Short title*

EFI

2.1.3 Duration (MAX 36 MONTHS)*:

29

months

2.1.4 List of partners involved in this project

	Name of organisation	Contact person	Country	Address	Profit-oriented	Partnership declaration
0	Applicant organisation/Coordinator GUARDIA DI FINANZA	SARRI SELVAGGIO (sarriselvaggio@gdf.it)	IT	VIALE 21 APRILE, ROMA - 00162	<input type="checkbox"/>	<input type="checkbox"/>
	Web site: www.gdf.gov.it					
1	Co-beneficiaries: GUARDA NACIONAL REPUBLICANA	CARLOS ALVES (dper@gnr.pt)	PT	LARGO DO CARMO 1200-092 LISBOA, PORTUGAL	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Web site: www.gnr.pt					
2	FINANCIAL CRIME INVESTIGATION SERVICE (MINISTRY OF INTERIOR)	JOLANTA VIZINIENE (jolanta.viziniene@fntt.lt)	LT	SERMUKSNIU STR. 3, VILNIUS	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Web site: www.fntt.lt					
3	MALTA POLICE FORCE	DOMINIC MICALLEFF (dominic.micalleff@gov.mt)	MT	GENERAL HEADQUARTERS PJAZZA SAN KALCIDONJU, FLORIANA	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Web site: www.mpa.org.mt					
4	ASSET RECOVERY DEPARTMENT	RAFAL WOZNIAK (rafal.wozniak@policja.gov.pl)	PL	UL. PULAWSKA 148/150 02-624 WARSAW	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Web site: www.policja.gov.pl					
5	DIRECTORATE GENERAL FOR INTELLIGENCE AND INTERNAL PROTECTION (DGPI)	DUTU ALEXANDRINA GABRIELA (gabrieia.dutu@dgpi.ro)	RO	2 BELDIMAN STREET, SECTOR 5 BUCHAREST	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Web site: www.dgpi.ro					
6	GENERAL INSPECTORATE OF THE ROMANIAN POLICE (GIRP)	DAN CRISTEA (postacerare@politiaromana.ro)	RO	6 MIHAI VODA STREET, DISTRICT 5, BUCHAREST - 050041	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Web site: www.politiaromana.ro					
7	NATIONAL TAX AND CUSTOMS ADMINISTRATION OF HUNGARY (NTCA)	KRISTINA SZEMES (szemes.kristina@nav.gov.hu)	HU	HU-1054 BUDAPEST, SZECHENYI UTCA 2	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Web site: www.nav.gov.hu					

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8	HM REVENUE AND CUSTOMS (HMRC)	BARRY PETERSON (barry.peterson@hmrc. gsi.gov.uk)	UK	100 PARLIAMENT STREET, LONDON, SW1A 2BQ	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Web site: www.hmrc.gov.uk						
9			IT		<input type="checkbox"/>	<input type="checkbox"/>
Web site:						
10					<input type="checkbox"/>	<input type="checkbox"/>
Web site:						
11					<input type="checkbox"/>	<input type="checkbox"/>
Web site:						
12					<input type="checkbox"/>	<input type="checkbox"/>
Web site:						
13					<input type="checkbox"/>	<input type="checkbox"/>
Web site:						
14					<input type="checkbox"/>	<input type="checkbox"/>
Web site:						

	Name of organisation	Contact person	Country	Address	Profit-oriented	Partnership declaration
	Associate Partners/on a non EU-funded basis:					
i					<input type="checkbox"/>	<input type="checkbox"/>
Web site:						
ii					<input type="checkbox"/>	<input type="checkbox"/>
Web site:						
iii					<input type="checkbox"/>	<input type="checkbox"/>
Web site:						
iv					<input type="checkbox"/>	<input type="checkbox"/>
Web site:						
v					<input type="checkbox"/>	<input type="checkbox"/>
Web site:						
vi					<input type="checkbox"/>	<input type="checkbox"/>
Web site:						

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vii					<input type="checkbox"/>	<input type="checkbox"/>
Web site:						
viii					<input type="checkbox"/>	<input type="checkbox"/>
Web site:						
ix					<input type="checkbox"/>	<input type="checkbox"/>
Web site:						
x					<input type="checkbox"/>	<input type="checkbox"/>
Web site:						

CONFORMITY CRITERION

2.1.5 To which specific objective of the Programme does this project refer to (max 2 selections)?*

- ☒ To stimulate, promote and develop horizontal methods and tools necessary for strategically preventing and fighting crime and guaranteeing security and public order
- ☒ To promote and develop coordination, cooperation and mutual understanding among law enforcement agencies, other national authorities and related Union bodies
- ☐ To promote and develop best practices for the protection of and support to witnesses
- ☐ To promote and develop best practices for the protection of crime victims

2.1.6 To which expected result(s) of the targeted call does this project refer to?

- ☐ Projects offering new approach to exchange of information beyond a classic secure hit/no hit approach through cross-check of databases without actual transmission of sensitive data, therefore compliant with data protection requirements
- ☒ Common training materials (manuals)
- ☐ Enhancing the financial forensic by financial investigators of public and private sectors to investigate in all modern criminal threats cases
- ☐ Effective cooperation between Financial Intelligence Units (FIU) - overcoming legal, technical, operational impediments and promoting best practices
- ☐ Enhance the transparency of legal arrangements and legal entities to better understand the criminal source of finances and their movements; projects analysing the current situation regarding the transparency of trusts and companies in Member States and elaborating alternative or additional models to increase such transparency
- ☐ Provide support for the assessment process of the Member States' anti-corruption efforts in the framework of the EU Anti-Corruption Report through measures such as:
 - ☐ Identifying new quantitative and qualitative measurement methodologies for corruption trends and results achieved in the Member States
 - ☐ Analysing main trends of corruption (most vulnerable areas) and the causes of corruption in the Member States and effects of corruption on the society
 - ☐ Identifying new methods for gathering and measuring relevant statistics related to corruption
 - ☐ Carrying out subject specific assessments/research/studies covering the enforcement of anti-corruption policies in one or several Member States

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- ☐ Developing targeted screening systems of specific anti-corruption related matters, with focus on enforcement, covering one or several Member States
- ☐ Improving exchange of information and professional standards between Member States
- ☐ Identifying and facilitating exchange of anti-corruption best practices in Member States
- ☐ Identifying cross-cutting and country specific weak spots of enforcement of anti-corruption policies and/or ensuring adequate monitoring of the state of play
- ☐ Developing new comparative methods for identifying cross-cutting matters that will help develop further anti-corruption policy actions at EU level
- ☐ Carrying out comparative studies/analysis among Member States on enforcement of specific anti-corruption measures and/or level of implementation of international commitments
- ☐ Contributing to improving the expertise and knowledge of relevant stakeholders (e.g. law enforcement, judiciary, civil society, media) on detection and repression of corruption and specific connected areas (e.g. money laundering, asset recovery)
- ☐ Developing systems/methods/tools for monitoring the content of the media on corruption related matters
- ☒ Promoting law enforcement expertise, best practices, trainings in detection of counterfeiting and fight against criminal networks within internal market
- ☐ Identify and promote best practices between private and public stakeholders in this regard
- ☐ Promoting better knowledge of MS penal legislation in view of strengthening their operational cooperation
- ☐ Develop expertise in tackling the trade of counterfeiting through internet
- ☐ Complementing legal framework preventing penetration of licit supply chain by fake medicine by police investigations targeting criminal networks
- ☐ Develop new investigation methods in the fight against pharmaceutical products so as to assess this criminal threat, tackle and promote relevant partnerships with private stakeholders
- ☐ Develop expertise in tackling the trade of fake medicine through internet
- ☐ Promoting confiscation and recovery of the proceeds of crime
- ☐ Increasing the transparency of legal entities and contractual arrangements and facilitating the identification of the beneficial owner of an asset
- ☐ Foster the establishment and development of effective Asset Recovery Offices in the Union and in countries candidate to EU accession
- ☐ Increase the knowledge of law enforcement and judicial practitioners on legal issues related to confiscation and asset recovery
- ☐ Promote the dissemination of best practices on the re-use of confiscated assets
- ☐ Promote the development of new systems and procedures to facilitate the acquisition and exchange of financial information for asset tracing purposes
- ☐ Developing public private partnerships and favour the involvement of civil society in the prevention and fight against economic and financial crime
- ☐ Preventing and combating identity theft and identity fraud and promoting identity management
- ☐ Facilitating the investigation and prosecution of identity related crimes
- ☐ Developing a data collection module on identity related crimes
- ☐ Preventing and combating extortion racketeering
- ☐ Promote the exchange of best practices on the investigation of extortion racketeering and assistance to victims and witnesses
- ☐ Develop a data collection module on extortion racketeering

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2.1.7 Please explain how your project proposal corresponds to the selected expected result(s) and contributes to the objectives of the Programme (max 1500 characters):

By joining the EU, member States must protect the free movement of capital and is necessary to develop more effective forms of cooperation against economic and financial crimes.
This condition is especially felt by the member States which joined the EU recently and they need to align their investigative techniques and procedures to cooperate with other member States. For this reason, the EFI project includes the creation of a "Training Centre on Economic and Financial Investigations (TCEFI)" at the Tax Police School of the Guardia di Finanza, where basic and advanced courses (divided into residential and e-learning phase) will be held for the police officers of the Hungary, Lithuania, Malta, Poland and Romania, to enable them to share investigative techniques and best practices with the police officers of the States with more experience in the specific operational field, such as the United Kingdom, Italy and Portugal. During the courses it will be shown the regulatory framework and best practices in the field of anti-money laundering, fight against financing terrorism, counterfeiting and financial investigations.
With specific lessons on the teaching techniques, learners will be able to replicate similar training activities among the Countries of origin, to give their colleagues the knowledge gained during the EFI project ("train the trainers").
Another target is to create a network of economic and financial investigators to exchange informations in real time.

2.1.8 Transnational or National project (max 1 selection)*

- ☒ Transnational project (if this box is ticked, Partnership Declaration(s) must be attached)
- ☐ National project (if this box is ticked, the section on NATIONAL projects must also be completed)

2.1.8.1 NATIONAL projects must: (min 1 selection)

- ☐ prepare transnational projects and/or Union actions ("starter measures")
- ☐ complement transnational projects and/or Union ("complementary measures")
- ☐ contribute to developing innovative methods and/or technologies with a potential for transferability to actions at Union level, or develop such methods or technologies with a view to transferring them to other Member States and/or other country which may either be an acceding or a candidate country

2.1.8.2 Please explain how your proposal for a national project complies with at least one of the above mentioned conditions (max 500 characters):

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2.1.9 Summary of the project for which the financial assistance is requested. Please list: objective(s), duration, activities, number and type of participants, methodology, expected results and dissemination strategy. This summary will be published in case the proposal is awarded a grant (max 5000 characters).*

The EFI project aims to improve cooperation on economic and financial investigations within the EU. For this reason, the EFI project includes the creation of a "Training Centre on Economic and Financial Investigations (TCEFI)" at the Tax Police School of the Guardia di Finanza, where basic and advanced courses (divided into residential and e-learning phase with the blended learning method) will be held for the police officers of the Hungary, Lithuania, Malta, Poland and Romania, to enable them to share investigative techniques and best practices with the police officers of the States with more experience in the specific operational field, such as the United Kingdom, Italy and Portugal.

In particular, the following training activities will be provided for a total of 574 police officers from Hungary, Italy, Lithuania, Malta, Poland, Portugal, Romania and the United Kingdom:

1) Initial workshop at the Tax Police School in Rome to present the project at 21 officers of the Guardia di Finanza and 14 representatives of the partners (2 for each State);

2) 6 editions of "Economic and Financial Investigator" basic course for 21 inspectors of the Guardia di Finanza and 21 police officers of the partners (3 for each State) who will be engaged in economic and financial investigations. Each course is developed with the blended learning method and have a total duration of 9 months, as follows:

- 3 months of residential course at the Tax Police School of Guardia di Finanza, divided into 3 sessions of 4 weeks each;
- 2 periods of 3 months each of training on the job and e-learning, planned between the residential phases.

In the training model selected, the phase of classroom training is alternated with periods of service in order to spread teaching in the medium term and steadily.

3. 6 editions of "Economic and Financial Investigator" advanced course for 21 inspectors of the Guardia di Finanza and 21 police officers of the partners (3 for each State) engaged in economic and financial investigations. Each course is developed with the blended learning method and have a total duration of 14 weeks, as follows:

- 3 months of e-learning to standardize the initial knowledge;
- 2 weeks of residential course in a specific field of economic and financial investigations.

4. Final workshop at the Tax Police School in Rome to present the results of the project at 21 officers of the Guardia di Finanza and 14 representatives of the partners (2 for each State).

During the courses it will be shown the regulatory framework and best practices in the field of anti-money laundering, fight against financing terrorism, counterfeiting and financial investigations taking into account the new reality stemming from the FATF interpretative note to the Recommendation 30).

In addition, with specific lessons on the teaching techniques, learners will be able to replicate similar training activities among the countries of origin to give their colleagues the knowledge gained during the project ("train the trainers" method).

Finally, thanks to the multimedia platform (open source "Moodle") of the Guardia di Finanza, a permanent relation (network) between learners will be maintained through forums, chats, etc. In this way there will be a virtual community of police officers to promote communication and exchange of experiences beyond the end of the project.

Please note that if you have to print the form (see relevant guide for applicants) it is only printed what is visible on the screen. Therefore - while a maximum of characters is allowed to type in - be careful with carriage returns and white spaces, in order to fit the summary also visibly on the page.

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2.1.10 Other projects or activities directly related to this application: Have you, as an Applicant organisation or as a Partner, already obtained financial support for a project directly related to this proposal within this Programme or under other Union programmes/initiatives in the last five years? (if applicable, please repeat the information from Section 1.5.6 above).

☐ NO

☒ YES (please complete the table below)

Year of award / submission	Union programme / European institution taking the award decision (name of DG + Unit / name of Agency)	Reference number of the grant agreement / contract Title of the project	Amount (EUR) of the grant received	Applicant or Partner (A/P)
2007	Programme "Prevention"	JLS/2007/ISEC/464 BAE	2041347,39	Applicant
2008	Programme "Prevention"	JLS/2008/ISEC-FPA/C1/	300000	Partner
2009	Programme "Hercule II" /	OLAF/2009/C4/009 "CO"	204213,48	Applicant
2010	Programme "Hercule II" /	OLAF/2010/D7/035 dur:	73875,37	Applicant

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[Signature]

2.2 CONTENT OF THE PROJECT

2.2.1 What specific issue / question does your project address? (max 2000 characters)

The Guardia di Finanza, during the activities of European cooperation in the field of economic and financial investigations, have identified the need for better cooperation due to the different investigative techniques and the different cooperation procedures applied by the other member States and, in particular, by the States that joined the EU recently. For this reason, the EFI project includes the creation of a "Training Centre on Economic and Financial Investigations (TCEFI)" at the Tax Police School of the Guardia di Finanza, where basic and advanced courses (divided into residential and e-learning phase with the blended learning method) will be held for the police officers of the Hungary, Lithuania, Malta, Poland and Romania, to enable them to share investigative techniques and best practices with the police officers of the States with more experience in the specific operational field, such as the United Kingdom, Italy and Portugal. During the courses it will be shown the regulatory framework and best practices in the field of anti-money laundering, fight against financing terrorism, counterfeiting and financial investigations. In addition, with specific lessons on the teaching techniques, learners will be able to replicate similar training activities among the Countries of origin, to give their colleagues the knowledge gained during the EFI project ("train the trainers"). The final objective of the EFI project is to improve cooperation on economic and financial investigations within the EU through the dissemination of the common investigative techniques and common teaching methods on the specific operational field.

2.2.2 Objectives of the project (in relation to the issue/ question mentioned above) (max 1000 characters):

The EFI project aims to improve cooperation on economic and financial investigations within the EU through training. In particular, during the "residential phase", common methods of investigation and exchange of experience and best practices of the learners will be developed. With the basic course, new units of economic and financial investigators will be promoted, while the advanced course will serve to update the units employed in the specific field and to standardize investigative techniques. Also e-learning has an important role, because it follows the investigators before and after the "residential phase" and offers an important help during the operations at work ("blended learning" method). Finally, thanks to the development of teaching techniques during the residential courses, the investigators will be able to replicate similar training activities among the Countries of origin, to give their colleagues the knowledge gained during the EFI project ("train the trainers" method).

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2.2.3 Please describe the participants (both target groups and beneficiaries) in the activities (max 1000 characters):

The EFI project includes a total of 574 participants:

- initial workshop: 21 officers of the Guardia di Finanza and 14 representatives from 7 EU States with a management role to share the objectives of the project and to disseminate the initiative in the Countries of origin;
 - basic courses: 126 inspectors of the Guardia di Finanza and 126 police officers from 7 EU States who will be employed in the economic and financial investigations;
 - advanced courses: 126 inspectors of the Guardia di Finanza and 126 police officers from 7 EU States already employed in the economic and financial investigations;
 - for the final workshop: 21 officers of the Guardia di Finanza and 14 representatives from 7 EU States with a management role, to verify the achievement of the objectives of the project and dissemination of results to the Countries of origin.
- The beneficiaries are all citizens of the partners of the project that will benefit from a better contrast to the economic and financial crimes.

2.2.3.1 Estimated total number of participants (persons)

574

- from judicial authorities, legal practitioners

- law enforcement

574

- other public officials

- civil society, associations, NGOs

- professional organisations

- research/university

- private sector

- victims of crime

- witnesses of crime

- total from other sector (please specify) (max 600 characters)

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2.2.3.2 Estimated total number of participants by Member State and other (e.g. candidate) countries (persons)

EU Countries

Country:	AT	BE	BG	CY	CZ	DE	DK	EE	ES	FI	FR	GB
Number:												40

Country:	GR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO
Number:		40		294	40			40		40	40	40

Country:	SE	SL	SK
Number:			

Candidate countries

Country:	HR	IS	ME	MK	TR
Number:					

Other

Country:												
Number:												

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QUALITY CRITERION

2.2.4 Conception and risks

2.2.4.1 Experience of the Applicant organisation in the selected priority area(s)

Please summarise the activities/experience of the Applicant organisation in this priority area and provide a short description of at least 3 completed and successful projects (not necessarily with EU financial support) of comparable nature and volume to the project for which the financial assistance is requested (max 1000 characters).

The Guardia di Finanza in the last years took part in various projects related to the police cooperation, especially in those regarding economic and financial crimes, as applicant or partner.

Among these projects, we can mention:

1. the BABEL project (JLS/2007/ISEC/464), that implemented specific English courses in order to improve communication between nearly 17.000 police officers. It ended on December 31, 2010.
2. the EUDEFI project (JLS/2008/ISEC-FPA/C1/006), that elaborated three chapters of a handbook on "European financial investigations" to be used as a common curriculum for teaching the specific operational area.
3. the COMPUTER AND NETWORK FORENSICS project (OLAF/2009/C4/009), that created specialists "investigative unit" for:
 - carry out investigations to gather evidence on computer systems, data transmission and internet (computer and network forensics);
 - to develop, integrate and analyze data (data analysis) collected during the investigations.

2.2.4.2 Please explain why this project idea came about? Why and how does this project address a real need at European level? (max 2000 characters):

According to Italian law, the Guardia di Finanza promotes and implements forms of operational cooperation at the international level, with foreign organizations, to counter the economic and financial violations depriving the EU and the Italian budget. During this activity, it have identified the need for better cooperation due to the different investigative techniques and the different cooperation procedures applied by the other member States and, in particular, by the States that joined the EU recently.

For this reason, the idea to create a "Training Centre on Economic and Financial Investigations (TCEFI)" at the Tax Police School of the Guardia di Finanza came about. So the police officers from Hungary, Lithuania, Malta, Poland and Romania can meet the police officers from the States with more experience in the specific operational field, such as the United Kingdom, Italy and Portugal to compare the investigation techniques and the best practices, to share the course contents and to establish a good personal contact for future cooperation in the field of anti-money laundering, fight against financing terrorism, counterfeiting and financial investigations.

In addition, with specific lessons on the teaching techniques during the courses, learners will be able to replicate similar training activities among the Countries of origin, to give their colleagues the knowledge gained during the EFI project ("train the trainers").

In fact, the EFI project aims to improve cooperation on economic and financial investigations within the EU through the dissemination of the common investigative techniques and common teaching methods on the specific operational field.

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2.2.4.3 Please demonstrate your knowledge of the most recent developments on the subject of your proposal- bibliography, contact lists, needs assessment, project preparatory work, references to EU strategies/action plans, etc. (max 2000 characters):

The project will be implemented by the Tax Police School of Guardia di Finanza, that is equipped with full functional autonomy and capable of meeting long-term instructional needs and provides every year more than 150 courses in the field of economic and financial investigations. It has also a library with a multimedia area, which contains over 13.000 documents and considerable number of specialized studies, articles, economic and taxation monographs, linked with the most important Italian and international institutions of higher education and research.

Since 2008, the Tax Police School has provided more than 90 online courses for around 63.000 learners.

In the period 2008-2010, the Institute carried out the English-language project "Babel" and has trained nearly 17.000 learners.

Since 2009 the School has obtained the ISO 9001 quality certification for "Design and provision of professional training courses, high training and post academic, related economic – financial, managerial and linguistic sectors".

2.2.4.4 In the implementation of your project, what are the potential risks, uncertainties and difficulties, as well as possible favourable factors? What is your mitigation strategy?

Please answer both questions (max 1000 characters):

POTENTIAL RISKS AND PROBLEMS:

- misunderstanding of the aims of the project: the initial and final workshops will be clear and addressed to representatives of partner countries;
- learning not uniform due to the presence of police officers from different EU States: interpreting service and common learning programs with the blended learning method are planned;
- learners' approach to the computer (e-learning phase): The problem could be mitigated selecting participants who have basic computer skills.

POSITIVE FACTORS:

- use of modern teaching methods (blended learning);
- exchange of experiences and best practices;
- establishment of relations between police officers from different EU States;
- better understanding of the tasks and roles of the European institutions responsible of international cooperation;
- standardization of the economic and financial investigations techniques;
- dissemination of commons teaching methods ("train the trainers") in the same operational area.

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2.2.5 Methodology and Organisational structure

2.2.5.1 Please describe the methodology for implementation of the project (max 1000 characters):

Methodologies adopted for the project are:

- articulation of the project into two parts: a basic course aimed to police officers who will be engaged in economic and financial investigations, and an advanced course for police officers already employed in the same operational area. In this way the project works both for the future, with the creation of new investigators, and in the past, with the update of the existing ones;
- alternating between residential and e-learning phases (blended learning). In this way the police officers doesn't leave their place of employment for a long time and so e-learning can help them during the work;
- lessons focused primarily on case studies and best practices to facilitate the exchange of experiences;
- "train the trainers", to disseminate commons teaching methods among the project participants.

2.2.5.2 Timetable for implementation. Please provide comments on the timetable attached to this application form (max 1500 characters)

December 2012, Rome: initial workshop;
January - September 2013, Rome/place of employment: first edition of basic course (blended learning);
February - October 2013, Rome/place of employment: second edition of basic course (blended learning);
March - November 2013, Rome/place of employment: third edition of basic course (blended learning);
January - September 2014, Rome/place of employment: fourth edition of basic course (blended learning);
February - October 2014, Rome/place of employment: fifth edition of basic course (blended learning);
March - November 2014, Rome/place of employment: sixth edition of basic course (blended learning);
October 2014 - January 2015, place of employment/Rome: first edition of advanced course (blended learning);
October 2014 - January 2015, place of employment/Rome: second edition of advanced course (blended learning);
November 2014 - February 2015, place of employment/Rome: third edition of advanced course (blended learning);
November 2014 - February 2015, place of employment/Rome: fourth edition of advanced course (blended learning);
December 2014 - March 2015, place of employment/Rome: fifth edition of advanced course (blended learning);
December 2014 - March 2015, place of employment/Rome: sixth edition of advanced course (blended learning);
April 2015, Rome: final workshop.

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2.2.5.3 Please describe the distribution of responsibilities and tasks between Applicant organisation and Partners, organisational structure and implementation procedures of the project. Please attach organisation chart of the project (max 1000 characters):

The Guardia di Finanza, as applicant organization, will plan and manage all teaching, administrative and logistics aspects of the project.

The other partner Countries (Hungary, Lithuania, Malta, Poland, Portugal, Romania and United Kingdom) will take part in the project with its human resources as indicated in the partnership declarations. At the final workshop, they also will communicate their feedback on the outcome of the project.

2.2.5.4 Project Manager(s) - Profile of the person(s) who actually manage(s) the project and will be directly in charge of managing the grant agreement if this project is awarded a grant. Name, position, experience in the field and tasks in this project (max 2000 characters) CV must be attached :

Colonel Giampiero IANNI.

Head of Economic and Financial Studies Centre of Tax Police School.

Officer with multiple experiences in the training field as a teacher, he is responsible for the Economic and Financial Studies Centre of Tax Police School, which depend on:

- the section "Training", responsible for the planning and the management of the Economic and Financial courses;
- the section "Distance Training", responsible for the planning and the management of the e-learning courses in the Guardia di Finanza.

His task is to ensure the proper conduct of project activities, planning and management the workshops and the blended learning courses.

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2.2.5.5 Other project staff - Profiles of other staff responsible for the project activities foreseen: name, position (in the organisational structure of this project), experience in the field and tasks in this project (max 2000 characters)
CV must be attached :

Maj. Raffaele LAURETI, Head of Training Section of the Tax Police School Economic and Financial Studies Centre. Officer with large experience in the training field, he has the task of planning and following directly the activities of the project. He is assisted by Ins. Maurizio SANZÒ, employee on the same Section and with large experience in the training field.

Maj. Adriano BARBIERI, Head of Training Section of the Tax Police School Post Training Courses. Officer with large experience in the training field, he has the task of planning and following directly the activities of the project.

Cap. Alessandro FAGNANI, Head of e-Learning Section of the Tax Police School Economic and Financial Studies Centre - Project Manager support.

Officer with large experience in the e-learning field, he has the task of planning and following directly the activities of the project.

He is assisted by Ins. Giampiero MARTELLA, employee on the same Section and with large experience in the e-learning field.

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2.2.5.6 Financial management - Name and profile of the person responsible for overall financial management of this project. Please indicate also who will be responsible for the operational tasks of daily financial management of the project, if different from the person for overall financial management (max 1000 characters):

Gen. Fabio MIGLIORATI.

Chief of Staff of the Tax Police School.

Officer with many years of experience in management of human and financial resources, he is responsible of planning, carrying out and reporting the expenditure commitments of the project.

He is assisted by:

Lt.Col. Gianpiero DE SANCTIS, Head of the Command Unit of the Tax Police School.

Officer with many years of experience in administrative field, he has the task of following administrative aspects of the project.

Ins. Vincenzo DE STEFANO and Agent Alessandra TERRACINA, employee on the Command Unit of the Tax Police School and with large experience in administrative field.

2.2.5.7 Based on which indicators do you intend to evaluate the implementation of your activities? How do you intend to monitor the implementation during the project? Who will do the monitoring and evaluation? (max 1000 characters):

The Tax Police School, that since 2009 has obtained the ISO 9001 quality certification for "Design and Provision of professional training courses, training and high academic posts, related Economic - financial, managerial and linguistic sectors", proceed to the constant monitoring of educational activities with tests to the learners both during the residential phase and during the e-learning courses.
In addition, both during the project and after its conclusion, the Institute will require to the partners regular feedback on the training activities carried out by the "train the trainers" method, on the activities of cooperation and how the project improved the quality of work.

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2.2.6 VALUE FOR MONEY CRITERION

2.2.6.1 Please explain the project costs as foreseen in the Budget Estimate Form. Explain to what extent does the costs represent the most economic and efficient solution and/or the best value for money? (max 1000 characters):

The project costs are divided into the following categories

- workshops: they are essential to understand and share the objectives of the project and present the final results;
- residential courses: thanks to the exchange of experiences and lessons, they are essential to give economic and financial investigators both common methods of investigation and ability to spread their knowledge to the others (train the trainers method);
- e-learning courses: they are essential to standardize the level of knowledge before the residential phase, to reduce the period of absence to work by learners and to provide assistance during the operations;
- interpretation: it is essential for proper learning of learners, because the courses have a technical and professional high-level.

Thanks to the vast experience in the training field of Guardia di Finanza, all costs are sound, reliable, real, reasonable and justifiable and represent the most economic and efficient solution for the project.

2.2.6.2 What is the size and scope of the planned activities in particular in terms of economies of scale? How will your activities have a multiplier effect on the public? (max 1000 characters):

The project ensures economies of scale through

- e-learning: using a small initial investment will be made training packages can be used repeatedly for a large number of learners even after the end of the project;
- "train the trainers" method, which will disseminate the knowledge of learners even after the end of the project.

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2.2.6.3 What are the innovative aspects of your project? How? (max 1000 characters):

Based on the experience of the Guardia di Finanza in international training field, the project is innovative, because:

- it provides intensive courses (9 months for the basic course and 12 weeks for the advanced) in the field of economic and financial investigations that have a technical and professional high-level;
- it uses modern training techniques (e-learning and blended learning);
- it aims to standardize the investigative techniques and to spread the knowledge of learners with the "train the trainers" method.

2.2.6.4 Involvement of third parties/subcontracting/consultants: Explain any arrangements for involvement of third parties/subcontracting/consultants, if applicable. Describe the work to be done by third parties/subcontractors/consultants by detailing an indicative terms of reference. Explain the basis of the calculation of the cost estimates for subcontracting.

You must demonstrate the need for involvement of third parties/subcontracting/consultants and explain how you select them.

NB: Subcontracting is not allowed within the Partnership, neither to Applicant organisation nor to Co-beneficiaries or Associate Partners and cannot exceed 30% of the total eligible costs (max 1000 characters):

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2.2.7 IMPACT AND EUROPEAN DIMENSION CRITERION

2.2.7.1 What is the added value of your project at European level? Please demonstrate the European dimension of the activities and their geographical impact (max 2000 characters):

At European level, the EFI project has considerable added value as it aims to improve cooperation between Member States in the field of economic and financial investigations. In fact, there is a need for better cooperation due to the different investigative techniques and the different cooperation procedures applied by the other member States and, in particular, by the States that joined the EU recently.

Thanks to the "Training Centre on Economic and Financial Investigations (TCEFI)" at the Tax Police School of the Guardia di Finanza, the police officers from Hungary, Lithuania, Malta, Poland and Romania will meet the police officers from the States with more experience in the specific operational field such as the United Kingdom, Italy and Portugal, to compare the investigation techniques and the best practices, to share the course contents and to establish a good personal contact for future cooperation in the field of anti-money laundering, fight against financing terrorism, counterfeiting and financial investigations.

For these reasons the number and the typology of EU member States that participate in the project is more than satisfactory to reach the objectives.

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2.2.7.2 What are the expected results of the project? In relation to these results what are the concrete deliverables and outputs of the activities? Please quantify the outputs/achievements deliverables/end products (max 1000 characters):

The project includes the following activities:

- initial workshop to present the project at 21 officers of the Guardia di Finanza and 14 representatives of the partners (2 for each partner);
- 6 editions of the "EFI" basic course for 126 inspectors of the Guardia di Finanza and 126 police officers of the partners (3 for each partner) who will be engaged in economic and financial investigations;
- 6 editions of the "EFI" advanced course for 126 inspectors of the Guardia di Finanza and 126 police officers of the partners (3 for each partner) engaged in economic and financial investigations;
- final workshop to present the results of the project at 21 officers of the Guardia di Finanza and 14 representatives of the partners (2 for each partner).

At the end of the project, all the police officers will be able to carry out economic and financial investigation second common techniques, to cooperate with each other more clearly and easily and to disseminate knowledge to their colleagues.

2.2.7.3 What is the expected impact of the proposed activities on the ISEC's programme's objectives and on the target groups of the proposed activities (in the short, medium and long term)? How do you intend to evaluate it? (max 1000 characters):

In the short term, the expected impact is that 504 (the 70 representatives participating in the workshops are not considered) police officers in EU will be able to carry out economic and financial investigation second common techniques and to cooperate with each other more clearly and easily. In the medium and long term, the expected impact is that the 504 police officers will replicate similar training activities among the Countries of origin, to give their colleagues the knowledge gained during the EFI project and will increase the number of police officers in EU will be able to carry out economic and financial investigation second common techniques and to cooperate with each other more clearly and easily. The evaluation of the project will be ensured by both a series of questionnaires to the participants and an analysis of the outcomes and lessons learnt.

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2.2.7.4 Why is the ISEC support needed to achieve the proposed results? (max 1000 characters):

The EFI project aims to improve cooperation on economic and financial investigations within the European Union. To achieve this result it is necessary that the member States that joined the EU recently align their investigative techniques and procedures to cooperate with other Member States.

Thanks to the "Training Centre on Economic and Financial Investigations (TCEFI)" the police officers from Hungary, Lithuania, Malta, Poland and Romania will can meet the police officers from the States with more experience in the specific operational field, such as the United Kingdom, Italy and Portugal to compare the investigation techniques and the best practices, to share the course contents and to establish a good personal contact for future cooperation.

ISEC is the most appropriate mechanism to involve these Countries in the project, which can not be achieved with limited financial resources of the Guardia di Finanza

2.2.7.5 How will the project activities complement other activities (past, present, future) in this field? If yes, to what extent? (max 1000 characters):

The EFI project activities are complementary with the EUDEFI project activities (JLS/2008/ISEC-FPA/C1/006), of which the Guardia di Finanza was a partner. Both projects have the aim of spreading in Europe common investigative techniques in the economic and financial investigations.

The EUDEFI project elaborated three chapters of a handbook on "European financial investigations" to be used as a common curriculum for teaching the specific operational area. The EFI project is an evolution of the previous project.

During the residential courses of the new project, the EUDEFI manual will be illustrated to the police officers of the partners, in addition to the other contents of the courses: regulatory framework and best practices in the field of anti-money laundering, fight against financing terrorism, counterfeiting, economic and financial investigations.

Thanks to "train the trainers" method, for the future the EFI project will disseminate the common training methods in Europe.

2.2.7.6 Please describe how you intend to sustain the project (activities, results, impact, etc) in the medium and long term after financing ends (max 2000 characters):

By using the method "train the trainers", each police officer of the project partner will be able to increase the number of police officers in EU and will be able to carry out economic and financial investigation second common techniques and to cooperate with each other more clearly and easily.

To achieve this objective, the e-learning courses will be made available to the partners.

Moreover, a successor of this project could be presented in future in order to repeat the expected positive outcomes, either by means of a new project presented by the guardia di finanza or by assisting a new project leader, as partner.

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2.2.7.7 Please describe how and to whom the results of your project will be disseminated (max 2000 characters):

The EFI project results will be announced during the final workshop for representatives of the partners and published on the Guardia di Finanza web site www.gdf.gov.it.
A specific dissemination of the outcomes of the project is also envisaged at the relevant council working parties and Cepol. Thanks to the open source multimedia platform (Moodle) of the Guardia di Finanza, it will maintain a permanent relation (network) between learners through forums, chats and more. In this way there will be a virtual community of police officers to promote communication and exchange of experiences beyond the end of the project.

ARCHIVUM

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2.2.7.8 Visibility of the EU funding - Please describe how and where the logo and indication that the activities are co-financed by the programme "Prevention of and Fight Against Crime" will be specifically mentioned (max 500 characters):

All material given to the learners will show the logo and signs related to the financing of activities by the European Commission under the "Prevention of and Fight Against Crime." The same information will also be provided on the Guardia di Finanza open source multimedia platform (Moodle) in the area dedicated to the project and on the Guardia di Finanza web site www.gdf.gov.it.

2.2.8 Additional comments

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Organisation : GUARDIA DI FINANZA

Project title : ECONOMIC AND FINANCIAL INVESTIGATOR (EFI)

PART D TECHNICAL ANNEX - DETAILED LIST OF PROJECT ACTIVITIES in chronological order and consistent with the costs identified under each Budget Heading of the Forecast Budget Form (sheet 2 "Forecast Budget Calculation" of Part B - Cost Claim)

Activity nr	What? Type / Name of the activity	Why? Objectives / Aim of the activity	By Whom? Name of person and organisation that will implement the activity	For whom? Target groups / Participants Number and Country of Origin	When and Where?	Expected Results/Outputs and deliverables	Risks and assumptions / Mitigation strategies
1	Initial workshop	explain the objectives of the project	Guardia di Finanza Tax Police School	21 Guardia di Finanza Officers and 2 representatives from Hungary, Lithuania, Malta, Poland, Portugal, Romania and United Kingdom (total 35 participants)	December 2012, Rome	knowledge and sharing of project objectives	RISKS: misunderstanding of the aims of the project MITIGATION STRATEGIES: the initial and final workshops will be clear and addressed to representatives of partner countries
2	1th "EFI" basic course / residential phase	train future economic and financial investigators and trainers with the blended learning method	Guardia di Finanza Tax Police School	21 Guardia di Finanza inspectors and 3 police officers from Hungary, Lithuania, Malta, Poland, Portugal, Romania and United Kingdom (total 42 participants) that will be engaged in economic and financial investigations	January May and September 2013 Rome	acquisition of basic knowledge of economic and financial investigations and train the trainers	RISKS: Learning not uniform due to the presence of police officers who come from different States MITIGATION STRATEGIES: interpreting service and common learning programs with the blended learning method
3	1th "EFI" basic course / e-learning phase	train future economic and financial investigators and trainers with the blended learning method	Guardia di Finanza Tax Police School	21 Guardia di Finanza inspectors and 3 police officers from Hungary, Lithuania, Malta, Poland, Portugal, Romania and United Kingdom (total 42 participants) that will be engaged in economic and financial investigations	February, March, April, June, July and August 2013	acquisition of basic knowledge of economic and financial investigations and train the trainers	RISKS: Learning not uniform due to the presence of police officers who come from different States MITIGATION STRATEGIES: interpreting service and common learning programs with the blended learning method
4	2nd "EFI" basic course / residential phase	train future economic and financial investigators and trainers with the blended learning method	Guardia di Finanza Tax Police School	21 Guardia di Finanza inspectors and 3 police officers from Hungary, Lithuania, Malta, Poland, Portugal, Romania and United Kingdom (total 42 participants) that will be engaged in economic and financial investigations	February, June, October 2013 Rome	acquisition of basic knowledge of economic and financial investigations and train the trainers	RISKS: Learning not uniform due to the presence of police officers who come from different States MITIGATION STRATEGIES: interpreting service and common learning programs with the blended learning method

Guardia di Finanza

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Activity nr	What? Type / Name of the activity	Why? Objectives / Aim of the activity	By Whom? Name of person and organisation that will implement the activity	For whom? Target groups / Participants Number and Country of Origin	When and Where?	Expected Results/Outputs and deliverables	Risks and assumptions / Mitigation strategies
5	2nd "EFI" basic course / e-learning phase	train future economic and financial investigators and trainers with the blended learning method	Guardia di Finanza Tax Police School	21 Guardia di Finanza inspectors and 3 police officers from Hungary, Lithuania, Malta, Poland, Portugal, Romania and United Kingdom (total 42 participants) that will be engaged in economic and financial investigations	March, April, May, July, August and September 2013	acquisition of basic knowledge of economic and financial investigations and train the trainers	RISKS: Learning not uniform due to the presence of police officers who come from different States MITIGATION STRATEGIES: interpreting service and common learning programs with the blended learning method
6	3rd "EFI" basic course / residential phase	train future economic and financial investigators and trainers with the blended learning method	Guardia di Finanza Tax Police School	21 Guardia di Finanza inspectors and 3 police officers from Hungary, Lithuania, Malta, Poland, Portugal, Romania and United Kingdom (total 42 participants) that will be engaged in economic and financial investigations	March, July and November 2013, Rome	acquisition of basic knowledge of economic and financial investigations and train the trainers	RISKS: Learning not uniform due to the presence of police officers who come from different States MITIGATION STRATEGIES: interpreting service and common learning programs with the blended learning method
7	3rd "EFI" basic course / e-learning phase	train future economic and financial investigators and trainers with the blended learning method	Guardia di Finanza Tax Police School	21 Guardia di Finanza inspectors and 3 police officers from Hungary, Lithuania, Malta, Poland, Portugal, Romania and United Kingdom (total 42 participants) that will be engaged in economic and financial investigations	April, May, June, August, September and October 2013	acquisition of basic knowledge of economic and financial investigations and train the trainers	RISKS: Learning not uniform due to the presence of police officers who come from different States MITIGATION STRATEGIES: interpreting service and common learning programs with the blended learning method
8	4th "EFI" basic course / residential phase	train future economic and financial investigators and trainers with the blended learning method	Guardia di Finanza Tax Police School	21 Guardia di Finanza inspectors and 3 police officers from Hungary, Lithuania, Malta, Poland, Portugal, Romania and United Kingdom (total 42 participants) that will be engaged in economic and financial investigations	January, May and September 2014, Rome	acquisition of basic knowledge of economic and financial investigations and train the trainers	RISKS: Learning not uniform due to the presence of police officers who come from different States MITIGATION STRATEGIES: interpreting service and common learning programs with the blended learning method
9	4th "EFI" basic course / e-learning phase	train future economic and financial investigators and trainers with the blended learning method	Guardia di Finanza Tax Police School	21 Guardia di Finanza inspectors and 3 police officers from Hungary, Lithuania, Malta, Poland, Portugal, Romania and United Kingdom (total 42 participants) that will be engaged in economic and financial investigations	February, March, April, June, July and August 2014	acquisition of basic knowledge of economic and financial investigations and train the trainers	RISKS: Learning not uniform due to the presence of police officers who come from different States MITIGATION STRATEGIES: interpreting service and common learning programs with the blended learning method

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Activity nr	What? Type / Name of the activity	Why? Objectives / Aim of the activity	By Whom? Name of person and organisation that will implement the activity	For whom? Target groups / Participants Number and Country of Origin	When and Where?	Expected Results/Outputs and deliverables	Risks and assumptions / Mitigation strategies
10	5th "EFI" basic course / residential phase	train future economic and financial investigators and trainers with the blended learning method	Guardia di Finanza Tax Police School	21 Guardia di Finanza inspectors and 3 police officers from Hungary, Lithuania, Malta, Poland, Portugal, Romania and United Kingdom (total 42 participants) that will be engaged in economic and financial investigations	February, June and October 2014, Rome	acquisition of basic knowledge of economic and financial investigations and train the trainers	RISKS: Learning not uniform due to the presence of police officers who come from different States MITIGATION STRATEGIES: interpreting service and common learning programs with the blended learning method
11	5th "EFI" basic course / e-learning phase	train future economic and financial investigators and trainers with the blended learning method	Guardia di Finanza Tax Police School	21 Guardia di Finanza inspectors and 3 police officers from Hungary, Lithuania, Malta, Poland, Portugal, Romania and United Kingdom (total 42 participants) that will be engaged in economic and financial investigations	March, April, May, July, August and September 2014	acquisition of basic knowledge of economic and financial investigations and train the trainers	RISKS: Learning not uniform due to the presence of police officers who come from different States MITIGATION STRATEGIES: interpreting service and common learning programs with the blended learning method
12	6th "EFI" basic course / residential phase	train future economic and financial investigators and trainers with the blended learning method	Guardia di Finanza Tax Police School	21 Guardia di Finanza inspectors and 3 police officers from Hungary, Lithuania, Malta, Poland, Portugal, Romania and United Kingdom (total 42 participants) that will be engaged in economic and financial investigations	March, July and November 2014, Rome	acquisition of basic knowledge of economic and financial investigations and train the trainers	RISKS: Learning not uniform due to the presence of police officers who come from different States MITIGATION STRATEGIES: interpreting service and common learning programs with the blended learning method
13	6th "EFI" basic course / e-learning phase	train future economic and financial investigators and trainers with the blended learning method	Guardia di Finanza Tax Police School	21 Guardia di Finanza inspectors and 3 police officers from Hungary, Lithuania, Malta, Poland, Portugal, Romania and United Kingdom (total 42 participants) that will be engaged in economic and financial investigations	April, May, June, August, September and October 2014	acquisition of basic knowledge of economic and financial investigations and train the trainers	RISKS: Learning not uniform due to the presence of police officers who come from different States MITIGATION STRATEGIES: interpreting service and common learning programs with the blended learning method
14	1st "EFI" advanced course / e-learning phase	improve knowledge of economic and financial investigators and train the trainers with the blended learning method	Guardia di Finanza Tax Police School	21 Guardia di Finanza inspectors and 3 police officers from Hungary, Lithuania, Malta, Poland, Portugal, Romania and United Kingdom (total 42 participants) engaged in economic and financial investigations	October, November 2014 and December 2014	improve knowledge of economic and financial investigators train the trainers	RISKS: Learning not uniform due to the presence of police officers who come from different States MITIGATION STRATEGIES: interpreting service and common learning programs with the blended learning method

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Activity nr	What? Type / Name of the activity	Why? Objectives / Aim of the activity	By Whom? Name of person and organisation that will implement the activity	For whom? Target groups / Participants Number and Country of Origin	When and Where?	Expected Results/Outputs and deliverables	Risks and assumptions / Mitigation strategies
15	1st "EFI" advanced course / residential phase	improve knowledge of economic and financial investigators and train the trainers with the blended learning method	Guardia di Finanza Tax Police School	21 Guardia di Finanza inspectors and 3 police officers from Hungary, Lithuania, Malta, Poland, Portugal, Romania and United Kingdom (total 42 participants) engaged in economic and financial investigations	January 2015, Rome	improve knowledge of economic and financial investigators train the trainers	RISKS: Learning not uniform due to the presence of police officers who come from different States MITIGATION STRATEGIES: interpreting service and common learning programs with the blended learning method
16	2nd "EFI" advanced course / e-learning phase	improve knowledge of economic and financial investigators and train the trainers with the blended learning method	Guardia di Finanza Tax Police School	21 Guardia di Finanza inspectors and 3 police officers from Hungary, Lithuania, Malta, Poland, Portugal, Romania and United Kingdom (total 42 participants) engaged in economic and financial investigations	October, November and December 2014	improve knowledge of economic and financial investigators train the trainers	RISKS: Learning not uniform due to the presence of police officers who come from different States MITIGATION STRATEGIES: interpreting service and common learning programs with the blended learning method
17	2nd "EFI" advanced course / residential phase	improve knowledge of economic and financial investigators and train the trainers with the blended learning method	Guardia di Finanza Tax Police School	21 Guardia di Finanza inspectors and 3 police officers from Hungary, Lithuania, Malta, Poland, Portugal, Romania and United Kingdom (total 42 participants) engaged in economic and financial investigations	January 2015, Rome	improve knowledge of economic and financial investigators train the trainers	RISKS: Learning not uniform due to the presence of police officers who come from different States MITIGATION STRATEGIES: interpreting service and common learning programs with the blended learning method
18	3rd "EFI" advanced course / e-learning phase	improve knowledge of economic and financial investigators and train the trainers with the blended learning method	Guardia di Finanza Tax Police School	21 Guardia di Finanza inspectors and 3 police officers from Hungary, Lithuania, Malta, Poland, Portugal, Romania and United Kingdom (total 42 participants) engaged in economic and financial investigations	November and December 2014, January 2015	improve knowledge of economic and financial investigators train the trainers	RISKS: Learning not uniform due to the presence of police officers who come from different States MITIGATION STRATEGIES: interpreting service and common learning programs with the blended learning method
19	3rd "EFI" advanced course / residential phase	improve knowledge of economic and financial investigators and train the trainers with the blended learning method	Guardia di Finanza Tax Police School	21 Guardia di Finanza inspectors and 3 police officers from Hungary, Lithuania, Malta, Poland, Portugal, Romania and United Kingdom (total 42 participants) engaged in economic and financial investigations	February 2015, Rome	improve knowledge of economic and financial investigators train the trainers	RISKS: Learning not uniform due to the presence of police officers who come from different States MITIGATION STRATEGIES: interpreting service and common learning programs with the blended learning method

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Activity nr	What? Type / Name of the activity	Why? Objectives / Aim of the activity	By Whom? Name of person and organisation that will implement the activity	For whom? Target groups / Participants Number and Country of Origin	When and Where?	Expected Results/Outputs and deliverables	Risks and assumptions / Mitigation strategies
20	4th "EFI" advanced course / e-learning phase	improve knowledge of economic and financial investigators and train the trainers with the blended learning method	Guardia di Finanza Tax Police School	21 Guardia di Finanza inspectors and 3 police officers from Hungary, Lithuania, Malta, Poland, Portugal, Romania and United Kingdom (total 42 participants) engaged in economic and financial investigations	November and December 2014 January 2015	improve knowledge of economic and financial investigators train the trainers	RISKS: Learning not uniform due to the presence of police officers who come from different States MITIGATION STRATEGIES: interpreting service and common learning programs with the blended learning method
21	4th "EFI" advanced course / residential phase	improve knowledge of economic and financial investigators and train the trainers with the blended learning method	Guardia di Finanza Tax Police School	21 Guardia di Finanza inspectors and 3 police officers from Hungary, Lithuania, Malta, Poland, Portugal, Romania and United Kingdom (total 42 participants) engaged in economic and financial investigations	February 2015, Rome	improve knowledge of economic and financial investigators train the trainers	RISKS: Learning not uniform due to the presence of police officers who come from different States MITIGATION STRATEGIES: interpreting service and common learning programs with the blended learning method
22	5th "EFI" advanced course / e-learning phase	improve knowledge of economic and financial investigators and train the trainers with the blended learning method	Guardia di Finanza Tax Police School	21 Guardia di Finanza inspectors and 3 police officers from Hungary, Lithuania, Malta, Poland, Portugal, Romania and United Kingdom (total 42 participants) engaged in economic and financial investigations	December 2014, January and February 2015	improve knowledge of economic and financial investigators train the trainers	RISKS: Learning not uniform due to the presence of police officers who come from different States MITIGATION STRATEGIES: interpreting service and common learning programs with the blended learning method
23	5th "EFI" advanced course / residential phase	improve knowledge of economic and financial investigators and train the trainers with the blended learning method	Guardia di Finanza Tax Police School	21 Guardia di Finanza inspectors and 3 police officers from Hungary, Lithuania, Malta, Poland, Portugal, Romania and United Kingdom (total 42 participants) engaged in economic and financial investigations	March 2015, Rome	improve knowledge of economic and financial investigators train the trainers	RISKS: Learning not uniform due to the presence of police officers who come from different States MITIGATION STRATEGIES: interpreting service and common learning programs with the blended learning method
24	6th "EFI" advanced course / e-learning phase	improve knowledge of economic and financial investigators and train the trainers with the blended learning method	Guardia di Finanza Tax Police School	21 Guardia di Finanza inspectors and 3 police officers from Hungary, Lithuania, Malta, Poland, Portugal, Romania and United Kingdom (total 42 participants) engaged in economic and financial investigations	December 2014, January and February 2015	improve knowledge of economic and financial investigators train the trainers	RISKS: Learning not uniform due to the presence of police officers who come from different States MITIGATION STRATEGIES: interpreting service and common learning programs with the blended learning method

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Activity nr	What? Type / Name of the activity	Why? Objectives / Aim of the activity	By Whom? Name of person and organisation that will implement the activity	For whom? Target groups / Country of Origin	When and Where?	Expected Results/Outputs and deliverables	Risks and assumptions / Mitigation strategies
25	6th "EFPI" advanced course / residential phase	improve knowledge of economic and financial investigators and train the trainers with the blended learning method	Guardia di Finanza Tax Police School	21 Guardia di Finanza inspectors and 3 police officers from Hungary, Lithuania, Malta, Poland, Portugal, Romania and United Kingdom (total 42 participants) engaged in economic and financial investigations	March 2015, Rome	improve knowledge of economic and financial investigators train the trainers	RISKS: Learning not uniform due to the presence of police officers who come from different States MITIGATION STRATEGIES: interpreting service and common learning programs with the blended learning method
26	Final workshop	present the results of the project	Guardia di Finanza Tax Police School	21 Guardia di Finanza Officers and 2 representatives from Hungary, Lithuania, Malta, Poland, Portugal, Romania and United Kingdom (total 35 participants)	April 2015, Rome	verify the effectiveness of the project	RISKS: the results of the project don't correspond to the objectives MITIGATION STRATEGIES: monitor the learning activities with a final questionnaires

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ISEC 2011 Part C - TIMETABLE

Organisation:	GUARDIA DI FINANZA
Project title:	ECONOMIC AND FINANCIAL INVESTIGATOR (EFI)

Summary timetable for implementation

MANDATORY info -> give an date of the project DD/MM/YYYY		MONTHS																														
		M1	M2	M3	M4	M5	M6	M7	M8	M9	M10	M11	M12	M13	M14	M15	M16	M17	M18	M19	M20	M21	M22	M23	M24	M25	M26	M27	M28	M29		
Activities as commented in Part A - Application Form (Section 2.2.10.2) and listed in the Technical Annex (Part D)																																
1 - initial workshop																																
2 - 1th "EFI" basic course / residential phase																																
3 - 1th "EFI" basic course / e-learning phase																																
4 - 2nd "EFI" basic course / residential phase																																
5 - 2nd "EFI" basic course / e-learning phase																																
6 - 3rd "EFI" basic course / residential phase																																
7 - 3rd "EFI" basic course / e-learning phase																																
8 - 4th "EFI" basic course / residential phase																																
9 - 4th "EFI" basic course / e-learning phase																																
10 - 5th "EFI" basic course / residential phase																																
11 - 5th "EFI" basic course / e-learning phase																																
12 - 6th "EFI" basic course / residential phase																																
13 - 6th "EFI" basic course / e-learning phase																																
14 - 1th "EFI" advanced course / e-learning phase																																
15 - 1th "EFI" advanced course / residential phase																																
16 - 2nd "EFI" advanced course / e-learning phase																																
17 - 2nd "EFI" advanced course / residential phase																																
18 - 3rd "EFI" advanced course / e-learning phase																																
19 - 3rd "EFI" advanced course / residential phase																																
20 - 4th "EFI" advanced course / e-learning phase																																
21 - 4th "EFI" advanced course / residential phase																																
22 - 5th "EFI" advanced course / e-learning phase																																
23 - 5th "EFI" advanced course / residential phase																																
24 - 6th "EFI" advanced course / e-learning phase																																
25 - 6th "EFI" advanced course / residential phase																																
26 - final workshop																																
Title of the activity - Part D - Technical Annex																																
Title of the activity - Part D - Technical Annex																																

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Annex II - Estimated budget calculation HOME/2011/ISEC/AG/FINEC/4000002201

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Index of Budget headings:

A	Staff	73704.96
B	Travel	0
C	Equipment	0
D	Consumables	0
E	Other direct costs	1180810.03
F	Overheads max 7% and max 50 000 Eur	50000
Total cost		1 304 514.99
I	Other income	0
K	Contribution from Beneficiaries	130452
	EU Contribution max 90%	1174062.99
Total inc.		1 304 514.99

3.99 %

0.00%
10.00%

90.00% OK

Ref budget heading	Name of Beneficiary	Objectives	Activity nr (Reference to Technical Annex)	Description of item answers to each Heading: Who and/or What ? Name and tasks in the project (Heading A); Estimated destination, duration of event (Heading B); Estimated price and depreciation calculation (Heading C), pages and nr of copies etc.	Heading A: employment status 1. Normal tasks (0 costs) 2. Overtime (max 2 days/month) 3. Specifically employed 4. Seconded Civil servant (YES/NO)	Unit (days, flight, DSA, pages, conference package, etc)	Amount in € per unit	Nbr units	Subtotal	Total €
A	GDF	Project management	1 to 24 (All)	Col. Giampiero IANNI, Head of the Financial and Economic Study Centre of the Tax Police School - Project Manager (€ 23,22 hourly cost overtime / 8 hours a day / 2 days a month / 28 months)	2. Overtime (NO)	day	179,35	58,00	10.402,56	
A	GDF	Project management	1 to 24 (All)	Maj. Raffaele LAURETI, employee on the Financial and Economic Study Centre of the Tax Police School - Project Manager support (€ 15,18 hourly cost overtime / 8 hours a day / 2 days a month / 28 months)	2. Overtime (NO)	day	117,25	58,00	6.800,64	
A	GDF	Project management	1 to 24 (All)	Maj. Adriano BARBIERI, employee on the Post Training Courses of the Tax Police School - Project Manager support (€ 15,18 hourly cost overtime / 8 hours a day / 2 days a month / 28 months)	2. Overtime (NO)	day	117,25	58,00	6.800,64	
A	GDF	Project management	1 to 24 (All)	Cap. Alessandro FAGNANI, employee on the Financial and Economic Study Centre of the Tax Police School - Project Manager support (€ 14,95 hourly cost overtime / 8 hours a day / 2 days a month / 28 months)	2. Overtime (NO)	day	115,48	58,00	6.697,60	
A	GDF	Project management	1 to 24 (All)	Ins. Giampiero MARTELLA, employee on the Financial and Economic Study Centre of the Tax Police School - Project Manager support (€ 13,46 hourly cost overtime / 8 hours a day / 2 days a month / 28 months)	2. Overtime (NO)	day	103,97	58,00	6.030,08	
A	GDF	Project management	1 to 24 (All)	Ins. Maurizio SANZO, employee on the Financial and Economic Study Centre of the Tax Police School - Project Manager support (€ 13,46 hourly cost overtime / 8 hours a day / 2 days a month / 28 months)	2. Overtime (NO)	day	103,97	58,00	6.030,08	
A	GDF	Financial management	1 to 24 (All)	Gen. Fabio MIGLIORATI, Tax Police School Chief of Staff - Financial Manager (€ 29,62 hourly cost overtime / 8 hours a day / 2 days a month / 28 months)	2. Overtime (NO)	day	228,79	58,00	13.269,76	

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A	GDF	Financial management	1 to 24 (All)	Lt.Col. Gianpiero DE SANCTIS - Head of the Command Unit of the Tax Police School - Project Manager support (€ 15,18 hourly cost overtime / 8 hours a day / 2 days a month / 28 months)	2. Overtime (NO)	day	117,25	58,00	6.800,64
A	GDF	Financial management	1 to 24 (All)	Ins. Vincenzo DE STEFANO, employee on the Command Unit of the Tax Police School - Financial Manager support (€ 13,46 hourly cost overtime / 8 hours a day / 2 days a month / 28 months)	2. Overtime (NO)	day	103,97	58,00	6.030,08
A	GDF	Financial management	1 to 24 (All)	Agent Alessandra TERRACINA, employee on the Command Unit of the Tax Police School - Financial Manager support (€ 10,81 hourly cost overtime / 8 hours a day / 2 days a month / 28 months)	2. Overtime (NO)	day	83,50	58,00	4.842,88
E	HU	Initial Workshop	1	2 representatives of Hungary that participate to the initial workshop at the Tax Police School of Guardia di Finanza in Rome		flight	400,00	2,00	800,00
E	LT	Initial Workshop	1	2 representatives of Lithuania that participate to the initial workshop at the Tax Police School of Guardia di Finanza in Rome		flight	400,00	2,00	800,00
E	MT	Initial Workshop	1	2 representatives of Malta that participate to the initial workshop at the Tax Police School of Guardia di Finanza in Rome		flight	400,00	2,00	800,00
E	PL	Initial Workshop	1	2 representatives of Poland that participate to the initial workshop at the Tax Police School of Guardia di Finanza in Rome		flight	400,00	2,00	800,00
E	PT	Initial Workshop	1	2 representatives of Portugal that participate to the initial workshop at the Tax Police School of Guardia di Finanza in Rome		flight	400,00	2,00	800,00
E	RO	Initial Workshop	1	2 representatives of Romania that participate to the initial workshop at the Tax Police School of Guardia di Finanza in Rome		flight	400,00	2,00	800,00
E	UK	Initial Workshop	1	2 representatives of United Kingdom that participate to the initial workshop at the Tax Police School of Guardia di Finanza in Rome		flight	400,00	2,00	800,00
E	HU	Initial Workshop	1	2 representatives of Hungary that participate to the initial workshop at the Tax Police School of Guardia di Finanza in Rome / 1 day workshop / 2 days DSA reduced		flight	400,00	2,00	800,00
E	LT	Initial Workshop	1	2 representatives of Lithuania that participate to the initial workshop at the Tax Police School of Guardia di Finanza in Rome / 1 day workshop / 2 days DSA reduced		DSA	50,00	4,00	200,00
E	MT	Initial Workshop	1	2 representatives of Malta that participate to the initial workshop at the Tax Police School of Guardia di Finanza in Rome / 1 day workshop / 2 days DSA reduced		DSA	50,00	4,00	200,00
E	PL	Initial Workshop	1	2 representatives of Poland that participate to the initial workshop at the Tax Police School of Guardia di Finanza in Rome / 1 day workshop / 2 days DSA reduced		DSA	50,00	4,00	200,00
E	PT	Initial Workshop	1	2 representatives of Portugal that participate to the initial workshop at the Tax Police School of Guardia di Finanza in Rome / 1 day workshop / 2 days DSA reduced		DSA	50,00	4,00	200,00
E	RO	Initial Workshop	1	2 representatives of Romania that participate to the initial workshop at the Tax Police School of Guardia di Finanza in Rome / 1 day workshop / 2 days DSA reduced		DSA	50,00	4,00	200,00
E	UK	Initial Workshop	1	2 representatives of United Kingdom that participate to the initial workshop at the Tax Police School of Guardia di Finanza in Rome / 1 day workshop / 2 days DSA reduced		DSA	50,00	4,00	200,00
E	HU	Initial Workshop	1	2 representatives of Hungary that participate to the initial workshop at the Tax Police School of Guardia di Finanza in Rome / 1 day workshop / 1 night in hotel		Hotel	150,00	2,00	300,00
E	LT	Initial Workshop	1	2 representatives of Lithuania that participate to the initial workshop at the Tax Police School of Guardia di Finanza in Rome / 1 day workshop / 1 night in hotel		Hotel	150,00	2,00	300,00
E	MT	Initial Workshop	1	2 representatives of Malta that participate to the initial workshop at the Tax Police School of Guardia di Finanza in Rome / 1 day workshop / 1 night in hotel		Hotel	150,00	2,00	300,00
E	PL	Initial Workshop	1	2 representatives of Poland that participate to the initial workshop at the Tax Police School of Guardia di Finanza in Rome / 1 day workshop / 1 night in hotel		Hotel	150,00	2,00	300,00

forwards

E	PT	Initial Workshop	1	2 representatives of Portugal that participate to the initial workshop at the Tax Police School of Guardia di Finanza in Rome / 1 day workshop / 1 night in hotel		Hotel	150,00	2,00	300,00
E	RO	Initial Workshop	1	2 representatives of Romania that participate to the initial workshop at the Tax Police School of Guardia di Finanza in Rome / 1 day workshop / 1 night in hotel		Hotel	150,00	2,00	300,00
E	UK	Initial Workshop	1	2 representatives of United Kingdom that participate to the initial workshop at the Tax Police School of Guardia di Finanza in Rome / 1 day workshop / 1 night in hotel		Hotel	150,00	2,00	300,00
E	GDF	Initial Workshop	1	interpretation service / 1 day / 11 EN / 1 interpreter € 750 / day		day	750,00	1,00	750,00
E	GDF	Initial Workshop	1	21 Officers of Guardia di Finanza that participate to the initial workshop at the Tax Police School of Guardia di Finanza in Rome / costs for travel		travel	77,47	21,00	1.626,87
E	GDF	Initial Workshop	1	21 Officers of Guardia di Finanza that participate to the initial workshop at the Tax Police School of Guardia di Finanza in Rome / 1 day workshop / 2 days DSA reduced		DSA	12,27	21,00	257,67
E	GDF	Initial Workshop	1	workshop package / Rome / 1 day / 35 participants		package	100,00	35,00	3.500,00
E	HU	"EF1" basic course / residential phase	2, 4, 6, 8, 10 and 12	3 police officers of Hungary that participate to the 6 "EF1" basic course - residential phase in Rome (3 sessions / 6 editions / 3 police officers = 54 flight)		flight	400,00	54,00	21.600,00
E	LT	"EF1" basic course / residential phase	2, 4, 6, 8, 10 and 12	3 police officers of Lithuania that participate to the 6 "EF1" basic course - residential phase in Rome (3 sessions / 6 editions / 3 police officers = 54 flight)		flight	400,00	54,00	21.600,00
E	MT	"EF1" basic course / residential phase	2, 4, 6, 8, 10 and 12	3 police officers of Malta that participate to the 6 "EF1" basic course - residential phase in Rome (3 sessions / 6 editions / 3 police officers = 54 flight)		flight	400,00	54,00	21.600,00
E	PL	"EF1" basic course / residential phase	2, 4, 6, 8, 10 and 12	3 police officers of Poland that participate to the 6 "EF1" basic course - residential phase in Rome (3 sessions / 6 editions / 3 police officers = 54 flight)		flight	400,00	54,00	21.600,00
E	PT	"EF1" basic course / residential phase	2, 4, 6, 8, 10 and 12	3 police officers of Portugal that participate to the 6 "EF1" basic course - residential phase in Rome (3 sessions / 6 editions / 3 police officers = 54 flight)		flight	400,00	54,00	21.600,00
E	RO	"EF1" basic course / residential phase	2, 4, 6, 8, 10 and 12	3 police officers of Romania that participate to the 6 "EF1" basic course - residential phase in Rome (3 sessions / 6 editions / 3 police officers = 54 flight)		flight	400,00	54,00	21.600,00
E	UK	"EF1" basic course / residential phase	2, 4, 6, 8, 10 and 12	3 police officers of United Kingdom that participate to the 6 "EF1" basic course - residential phase in Rome (3 sessions / 6 editions / 3 police officers = 54 flight)		flight	400,00	54,00	21.600,00
E	GDF	"EF1" basic course / residential phase	2, 4, 6, 8, 10 and 12	21 inspectors of Guardia di Finanza that participate to the 6 "EF1" basic course - residential phase in Rome (3 sessions / 6 editions / 21 inspectors = 378 travels)		travel	77,47	378,00	29.283,66
E	HU	"EF1" basic course / residential phase	2, 4, 6, 8, 10 and 12	3 police officers of Hungary at 6 "EF1" basic course - residential phase in Rome (28 days / 3 sessions / 6 editions / € 10,88 daily meals)		meals	10,88	1.512,00	16.450,56

for calculation

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E	LT	"EFI" basic course / residential phase	2, 4, 6, 8, 10 and 12	3 police officers of Lithuania at 6 "EFI" basic course - residential phase in Rome (28 days / 3 sessions / 6 editions / € 10,88 daily meals)		meals	10,88	1.512,00	16.450,56
E	MT	"EFI" basic course / residential phase	2, 4, 6, 8, 10 and 12	3 police officers of Malta at 6 "EFI" basic course - residential phase in Rome (28 days / 3 sessions / 6 editions / € 10,88 daily meals)		meals	10,88	1.512,00	16.450,56
E	PL	"EFI" basic course / residential phase	2, 4, 6, 8, 10 and 12	3 police officers of Poland at 6 "EFI" basic course - residential phase in Rome (28 days / 3 sessions / 6 editions / € 10,88 daily meals)		meals	10,88	1.512,00	16.450,56
E	PT	"EFI" basic course / residential phase	2, 4, 6, 8, 10 and 12	3 police officers of Portugal at 6 "EFI" basic course - residential phase in Rome (28 days / 3 sessions / 6 editions / € 10,88 daily meals)		meals	10,88	1.512,00	16.450,56
E	RO	"EFI" basic course / residential phase	2, 4, 6, 8, 10 and 12	3 police officers of Romania at 6 "EFI" basic course - residential phase in Rome (28 days / 3 sessions / 6 editions / € 10,88 daily meals)		meals	10,88	1.512,00	16.450,56
E	UK	"EFI" basic course / residential phase	2, 4, 6, 8, 10 and 12	3 police officers of United Kingdom at 6 "EFI" basic course - residential phase in Rome (28 days / 3 sessions / 6 editions / € 10,88 daily meals)		meals	10,88	1.512,00	16.450,56
E	GDF	"EFI" basic course / residential phase	2, 4, 6, 8, 10 and 12	21 inspectors of Guardia di Finanza at 6 "EFI" basic course - residential phase in Rome (28 days / 3 sessions / 6 editions / € 10,88 daily meals)		meals	10,88	10.584,00	115.153,92
E	HU	"EFI" basic course / residential phase	2, 4, 6, 8, 10 and 12	3 police officers of Hungary at 6 "EFI" basic course - residential phase in Rome (4 weeks / 3 sessions / 6 editions / € 21,64 weekly accommodation)		accommodation	21,64	216,00	4.674,24
E	LT	"EFI" basic course / residential phase	2, 4, 6, 8, 10 and 12	3 police officers of Lithuania at 6 "EFI" basic course - residential phase in Rome (4 weeks / 3 sessions / 6 editions / € 21,64 weekly accommodation)		accommodation	21,64	216,00	4.674,24
E	MT	"EFI" basic course / residential phase	2, 4, 6, 8, 10 and 12	3 police officers of Malta at 6 "EFI" basic course - residential phase in Rome (4 weeks / 3 sessions / 6 editions / € 21,64 weekly accommodation)		accommodation	21,64	216,00	4.674,24
E	PL	"EFI" basic course / residential phase	2, 4, 6, 8, 10 and 12	3 police officers of Poland at 6 "EFI" basic course - residential phase in Rome (4 weeks / 3 sessions / 6 editions / € 21,64 weekly accommodation)		accommodation	21,64	216,00	4.674,24
E	PT	"EFI" basic course / residential phase	2, 4, 6, 8, 10 and 12	3 police officers of Portugal at 6 "EFI" basic course - residential phase in Rome (4 weeks / 3 sessions / 6 editions / € 21,64 weekly accommodation)		accommodation	21,64	216,00	4.674,24
E	RO	"EFI" basic course / residential phase	2, 4, 6, 8, 10 and 12	3 police officers of Romania at 6 "EFI" basic course - residential phase in Rome (4 weeks / 3 sessions / 6 editions / € 21,64 weekly accommodation)		accommodation	21,64	216,00	4.674,24
E	UK	"EFI" basic course / residential phase	2, 4, 6, 8, 10 and 12	3 police officers of United Kingdom at 6 "EFI" basic course - residential phase in Rome (4 weeks / 3 sessions / 6 editions / € 21,64 weekly accommodation)		accommodation	21,64	216,00	4.674,24

forwards

E	GDF	"EFI" basic course / residential phase	2, 4, 6, 8, 10 and 12	21 inspectors of Guardia di Finanza at 6 "EFI" basic course - residential phase in Rome (4 weeks / 3 sessions / 6 editions / € 21.64 weekly accommodation)		accommodation	21.64	1.512,00	32.719,68
E	GDF	"EFI" basic course / residential phase	2, 4, 6, 8, 10 and 12	10 teachers to the 6 "EFI" basic course - residential phase in Rome / € 1200 cost for 1 course / 6 editions		teacher	10.00	7.200,00	72.000,00
E	GDF	"EFI" basic course / residential phase	2, 4, 6, 8, 10 and 12	course package - 6 "EFI" basic course - residential phase in Rome 42 participants		package	100.00	752.00	25.200,00
E	GDF	"EFI" basic course / residential phase	2, 4, 6, 8, 10 and 12	interpretation service (20 days / 3 sessions / 6 editions = 360 days) / IT - EN / 1 interpreter € 750 / day		day	750,00	360,00	270.000,00
E	GDF	"EFI" basic course / e-learning phase	3, 5, 7, 9, 11 and 13	creating e-learning course in english on Guardia di Finanza open source platform "Moodle" for 42 participants		course	10.000,00	1,00	10.000,00
E	GDF	"EFI" basic course / e-learning phase	3, 5, 7, 9, 11 and 13	e-learning tutoring for 6 editions / € 10.000 for 1 edition / 45 participants		tutoring	10.000,00	6,00	60.000,00
E	GDF	"EFI" advanced course / e-learning phase	14, 16, 18, 20, 22 and 24	creating e-learning course in english on Guardia di Finanza open source platform "Moodle" for 42 participants		course	10.000,00	0,00	10.000,00
E	GDF	"EFI" basic course / e-learning phase	14, 16, 18, 20, 22 and 24	e-learning tutoring for 6 editions / € 5.000 for 1 edition / 42 participants		tutoring	5.000,00	6,00	30.000,00
E	HU	"EFI" advanced course / residential phase	15, 17, 19, 21, 23 and 25	3 police officers of Hungary that participate to the 6 "EFI" advanced course - residential phase in Rome (6 editions / 3 police officers = 18 flight)		flight	400,00	18,00	7.200,00
E	LT	"EFI" advanced course / residential phase	15, 17, 19, 21, 23 and 25	3 police officers of Lithuania that participate to the 6 "EFI" advanced course - residential phase in Rome (6 editions / 3 police officers = 18 flight)		flight	400,00	18,00	7.200,00
E	MT	"EFI" advanced course / residential phase	15, 17, 19, 21, 23 and 25	3 police officers of Malta that participate to the 6 "EFI" advanced course - residential phase in Rome (6 editions / 3 police officers = 18 flight)		flight	400,00	18,00	7.200,00
E	PL	"EFI" advanced course / residential phase	15, 17, 19, 21, 23 and 25	3 police officers of Poland that participate to the 6 "EFI" advanced course - residential phase in Rome (6 editions / 3 police officers = 18 flight)		flight	400,00	18,00	7.200,00
E	PT	"EFI" advanced course / residential phase	15, 17, 19, 21, 23 and 25	3 police officers of Portugal that participate to the 6 "EFI" advanced course - residential phase in Rome (6 editions / 3 police officers = 18 flight)		flight	400,00	18,00	7.200,00

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E	RO	"EFI" advanced course / residential phase	15, 17, 19, 21, 23 and 25	3 police officers of Romania that participate to the 6 "EFI" advanced course - residential phase in Rome (6 editions / 3 police officers = 18 flight)		flight	400,00	18,00	7.200,00
E	UK	"EFI" advanced course / residential phase	15, 17, 19, 21, 23 and 25	3 police officers of United Kingdom that participate to the 6 "EFI" advanced course - residential phase in Rome (6 editions / 3 police officers = 18 flight)		flight	400,00	18,00	7.200,00
E	GDF	"EFI" advanced course / residential phase	15, 17, 19, 21, 23 and 25	21 inspectors of Guardia di Finanza that participate to the 6 "EFI" advanced course - residential phase in Rome (6 editions / 21 inspectors = 126 travels)		travel	77,47	126,00	9.761,22
E	HU	"EFI" advanced course / residential phase	15, 17, 19, 21, 23 and 25	3 police officers of Hungary that participate to the 6 "EFI" advanced course - residential phase in Rome (14 days / 6 editions / € 10,88 daily meals)		meals	10,88	252,00	2.741,76
E	LT	"EFI" advanced course / residential phase	15, 17, 19, 21, 23 and 25	3 police officers of Lithuania that participate to the 6 "EFI" advanced course - residential phase in Rome (14 days / 6 editions / € 10,88 daily meals)		meals	10,88	252,00	2.741,76
E	MT	"EFI" advanced course / residential phase	15, 17, 19, 21, 23 and 25	3 police officers of Malta that participate to the 6 "EFI" advanced course - residential phase in Rome (14 days / 6 editions / € 10,88 daily meals)		meals	10,88	252,00	2.741,76
E	PL	"EFI" advanced course / residential phase	15, 17, 19, 21, 23 and 25	3 police officers of Poland that participate to the 6 "EFI" advanced course - residential phase in Rome (14 days / 6 editions / € 10,88 daily meals)		meals	10,88	252,00	2.741,76
E	PT	"EFI" advanced course / residential phase	15, 17, 19, 21, 23 and 25	3 police officers of Portugal that participate to the 6 "EFI" advanced course - residential phase in Rome (14 days / 6 editions / € 10,88 daily meals)		meals	10,88	252,00	2.741,76
E	RO	"EFI" advanced course / residential phase	15, 17, 19, 21, 23 and 25	3 police officers of Romania that participate to the 6 "EFI" advanced course - residential phase in Rome (14 days / 6 editions / € 10,88 daily meals)		meals	10,88	252,00	2.741,76
E	UK	"EFI" advanced course / residential phase	15, 17, 19, 21, 23 and 25	3 police officers of United Kingdom that participate to the 6 "EFI" advanced course - residential phase in Rome (14 days / 6 editions / € 10,88 daily meals)		meals	10,88	252,00	2.741,76
E	GDF	"EFI" advanced course / residential phase	15, 17, 19, 21, 23 and 25	21 inspectors of Guardia di Finanza that participate to the 6 "EFI" advanced course - residential phase in Rome (14 days / 6 editions / € 10,88 daily meals)		meals	10,88	1.764,00	19.192,32

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E	HU	"EFI" advanced course / residential phase	15, 17, 19, 21, 23 and 25	3 police officers of Hungary that participate to the 6 "EFI" advanced course - residential phase in Rome (2 weeks / 6 editions / € 21,64 weekly accommodation)		accommodation	21,64	36,00	779,04
F	LT	"EFI" advanced course / residential phase	15, 17, 19, 21, 23 and 25	3 police officers of Lithuania that participate to the 6 "EFI" advanced course - residential phase in Rome (2 weeks / 6 editions / € 21,64 weekly accommodation)		accommodation	21,64	36,00	779,04
E	MT	"EFI" advanced course / residential phase	15, 17, 19, 21, 23 and 25	3 police officers of Malta that participate to the 6 "EFI" advanced course - residential phase in Rome (2 weeks / 6 editions / € 21,64 weekly accommodation)		accommodation	21,64	36,00	779,04
E	PL	"EFI" advanced course / residential phase	15, 17, 19, 21, 23 and 25	3 police officers of Poland that participate to the 6 "EFI" advanced course - residential phase in Rome (2 weeks / 6 editions / € 21,64 weekly accommodation)		accommodation	21,64	36,00	779,04
E	PT	"EFI" advanced course / residential phase	15, 17, 19, 21, 23 and 25	3 police officers of Portugal that participate to the 6 "EFI" advanced course - residential phase in Rome (2 weeks / 6 editions / € 21,64 weekly accommodation)		accommodation	21,64	36,00	779,04
E	RO	"EFI" advanced course / residential phase	15, 17, 19, 21, 23 and 25	3 police officers of Romania that participate to the 6 "EFI" advanced course - residential phase in Rome (2 weeks / 6 editions / € 21,64 weekly accommodation)		accommodation	21,64	36,00	779,04
E	UK	"EFI" advanced course / residential phase	15, 17, 19, 21, 23 and 25	3 police officers of United Kingdom that participate to the 6 "EFI" advanced course - residential phase in Rome (2 weeks / 6 editions / € 21,64 weekly accommodation)		accommodation	21,64	36,00	779,04
E	GDF	"EFI" advanced course / residential phase	15, 17, 19, 21, 23 and 25	21 inspectors of Guardia di Finanza that participate to the 6 "EFI" advanced course - residential phase in Rome (2 weeks / 6 editions / € 21,64 weekly accommodation)		accommodation	21,64	252,00	5.453,28
E	GDF	"EFI" advanced course / residential phase	15, 17, 19, 21, 23 and 25	10 teachers to the 6 "EFI" advanced course - residential phase in Rome / € 200 cost for 1 course / 6 editions		teacher	10,00	1.200,00	12.000,00
E	GDF	"EFI" advanced course / residential phase	15, 17, 19, 21, 23 and 25	course package / 6 "EFI" advanced course - residential phase in Rome / 42 participants		package	100,00	252,00	25.200,00
E	GDF	"EFI" advanced course / residential phase	15, 17, 19, 21, 23 and 25	interpretation service (10 days / 6 editions = 60 days) / IT - EN / 1 interpreter € 750 / day		day	750,00	60,00	45.000,00

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E	HU	Final Workshop	26	2 representatives of Hungary that participate to the final workshop at the Tax Police School of Guardia di Finanza in Rome		flight	400,00	2,00	800,00
E	LT	Final Workshop	26	2 representatives of Lithuania that participate to the final workshop at the Tax Police School of Guardia di Finanza in Rome		flight	400,00	2,00	800,00
E	MT	Final Workshop	26	2 representatives of Malta that participate to the final workshop at the Tax Police School of Guardia di Finanza in Rome		flight	400,00	2,00	800,00
E	PL	Final Workshop	26	2 representatives of Poland that participate to the final workshop at the Tax Police School of Guardia di Finanza in Rome		flight	400,00	2,00	800,00
E	PT	Final Workshop	26	2 representatives of Portugal that participate to the final workshop at the Tax Police School of Guardia di Finanza in Rome		flight	400,00	2,00	800,00
E	RO	Final Workshop	26	2 representatives of Romania that participate to the final workshop at the Tax Police School of Guardia di Finanza in Rome		flight	400,00	2,00	800,00
E	UK	Final Workshop	26	2 representatives of United Kingdom that participate to the final workshop at the Tax Police School of Guardia di Finanza in Rome		flight	400,00	2,00	800,00
E	HU	Final Workshop	26	2 representatives of Hungary that participate to the final workshop at the Tax Police School of Guardia di Finanza in Rome / 1 day workshop / 2 days DSA reduced		DSA	50,00	4,00	200,00
E	LT	Final Workshop	26	2 representatives of Lithuania that participate to the final workshop at the Tax Police School of Guardia di Finanza in Rome / 1 day workshop / 2 days DSA reduced		DSA	50,00	4,00	200,00
E	MT	Final Workshop	26	2 representatives of Malta that participate to the final workshop at the Tax Police School of Guardia di Finanza in Rome / 1 day workshop / 2 days DSA reduced		DSA	50,00	4,00	200,00
E	PL	Final Workshop	26	2 representatives of Poland that participate to the final workshop at the Tax Police School of Guardia di Finanza in Rome / 1 day workshop / 2 days DSA reduced		DSA	50,00	4,00	200,00
E	PT	Final Workshop	26	2 representatives of Portugal that participate to the final workshop at the Tax Police School of Guardia di Finanza in Rome / 1 day workshop / 2 days DSA reduced		DSA	50,00	4,00	200,00
E	RO	Final Workshop	26	2 representatives of Romania that participate to the final workshop at the Tax Police School of Guardia di Finanza in Rome / 1 day workshop / 2 days DSA reduced		DSA	50,00	4,00	200,00
E	UK	Final Workshop	26	2 representatives of United Kingdom that participate to the final workshop at the Tax Police School of Guardia di Finanza in Rome / 1 day workshop / 2 days DSA reduced		DSA	50,00	4,00	200,00
E	HU	Final Workshop	26	2 representatives of Hungary that participate to the final workshop at the Tax Police School of Guardia di Finanza in Rome / 1 day workshop / 1 night in hotel		Hotel	150,00	2,00	300,00
E	LT	Final Workshop	26	2 representatives of Lithuania that participate to the final workshop at the Tax Police School of Guardia di Finanza in Rome / 1 day workshop / 1 night in hotel		Hotel	150,00	2,00	300,00
E	MT	Final Workshop	26	2 representatives of Malta that participate to the final workshop at the Tax Police School of Guardia di Finanza in Rome / 1 day workshop / 1 night in hotel		Hotel	150,00	2,00	300,00
E	PL	Final Workshop	26	2 representatives of Poland that participate to the final workshop at the Tax Police School of Guardia di Finanza in Rome / 1 day workshop / 1 night in hotel		Hotel	150,00	2,00	300,00
E	PT	Final Workshop	26	2 representatives of Portugal that participate to the final workshop at the Tax Police School of Guardia di Finanza in Rome / 1 day workshop / 1 night in hotel		Hotel	150,00	2,00	300,00
E	RO	Final Workshop	26	2 representatives of Romania that participate to the final workshop at the Tax Police School of Guardia di Finanza in Rome / 1 day workshop / 1 night in hotel		Hotel	150,00	2,00	300,00
E	UK	Final Workshop	26	2 representatives of United Kingdom that participate to the final workshop at the Tax Police School of Guardia di Finanza in Rome / 1 day workshop / 1 night in hotel		Hotel	150,00	2,00	300,00

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E	GDF	Final Workshop	26	interpretation service / 1 day / IT - EN / 1 interpreter € 750 / day		day	750,00	1,00	750,00
E	GDF	Final Workshop	26	21 Officers of Guardia di Finanza that participate to the final workshop at the Tax Police School of Guardia di Finanza in Rome / costs for travel		travel	77,47	21,00	1.626,87
E	GDF	Final Workshop	26	21 Officers of Guardia di Finanza that participate to the final workshop at the Tax Police School of Guardia di Finanza in Rome / 1 day workshop / 2 days DSA reduced		DSA	12,27	42,00	515,34
E	GDF	Final Workshop	26	workshop package / Rome / 1 day / 35 participants		package	100,00	35,00	3.500,00
E	GDF	external audit		external audit		cash	5.000,00	1,00	5.000,00
F	GDF	Overheads		indirect costs		cash	50.000,00	1,00	50.000,00
K	GDF	Financing		contribution in cash from Guardia di Finanza		cash	130.452,00	1,00	130.452,00

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ANNEX III

MID-TERM PROGRESS REPORT

The scanned signed mid-term **Progress Report** referred to in Article 1.6.1 of this Grant Agreement must be sent **by e-mail** at the latest by project mid-term to the contact person in the Commission and **to the functional mail box: home-isec@ec.europa.eu**

The reporting period for the Progress Report runs from the start date of the project until one month prior to the submission date of the report.

The Progress Report (word) can be downloaded from the ISEC webpages:
http://ec.europa.eu/home-affairs/funding/isec/funding_isec_en.htm

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ANNEX IV
FINAL REPORTING DOCUMENTS

The **final reporting documents** referred to in Article I.6 of this Grant Agreement must be submitted **on paper in duplicate (1 original and 1 copy) within three months** following the end date of the project as specified in Article I.2.2 of this Grant Agreement.

An **electronic version** (USB memory stick or CD-Rom) of the Technical Implementation Report (Word document), the Summary (Word document) and the Cost Claim file (Excel document) **must also be submitted.**

The Technical Implementation Report (word) and the Cost Claim file (excel) can be downloaded from the ISEC webpage: http://ec.europa.eu/home-affairs/funding/isec/funding_isec_en.htm

1. The **Technical Implementation Report** must be precise, correctly completed using the existing template; all questions must be answered; duly signed and dated by the Authorised Signatory.

2. The **Detailed Budget Execution Sheet (Sheet 4 of the Cost Claim file)**. This sheet is for entering the data on the actual implementation of the project both in terms of expenditure and income. The encoding has to follow the same logic and order as in the Forecast Budget (Sheet 2 of the Cost Claim file). Please use the same headings/references, objectives, actions and descriptions. At this stage, it is important to insert the **real incurred costs and the real income**, no estimates, no lump sums (except for the indirect costs)!

Also the pre-financing payments received from the Commission should be included under the budget reference "J".

In addition to the forecasted budget, this sheet has a column for inserting the beneficiary's accounting reference. This accounting reference can be an exact entry in the accountancy or an analytical reference making it possible to consolidate information, in order to facilitate its analysis. In case of an audit, this reference is part of the audit trail.

The columns L, M, N, O and P are reserved for the Commission to analyze the beneficiary's statement and to indicate the rejected amounts which are not considered eligible as well as the amounts not eligible but accepted for the calculation of the **no-profit rule**. The Commission grant may only cover the remainder of the costs necessary for the project implementation. Consequently, the total revenue related to the project is deducted from the total amount of accepted expenditure. Where there is a surplus, the contribution of the beneficiary/ies is reduced. If the surplus is higher than the beneficiary's/beneficiaries' own contribution, the rest of the profit shall remain with the EU, meaning that the EU grant will be reduced up to the balancing figure between accepted costs and other income. The calculation of the no-profit rule results in the amount "C" (cell E28) in the Budget and Execution Summary (Sheet 5 of the Cost Claim file).

If relevant, the Commission inserts an explanation on specific lines, in order to facilitate the beneficiary's understanding of the Commission's position and identifying the amounts retained as ineligible, and as accepted or not.

In the **Budget and Execution Summary (Sheet 5 of the Cost Claim file)**, the amounts are automatically inserted and consolidated by budget heading/item. It provides the amounts of the estimated expenditure, the declared, the eligible and the accepted expenditure. It also enlists the estimated and the declared income.

fanavilisti

7/1/2011

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It further shows the final calculation of the amount of the grant and of the final payment or reimbursement.

3. A **summary** of maximum two pages in English (Word document) summarising the objectives, the context, the target groups, the activities (what and where), the achievements and the deliverables of the project. This summary is to be published on the website of the Commission, DG Home Affairs, within the framework of its information and dissemination activities.

4. All the **deliverables** produced within the framework of the ISEC project, **such as reports, surveys, CD-ROMs, DVDs**, and other deliverables and documents produced within the framework of the project (**an electronic version of all these documents must be also provided**); where courses, seminars, conferences, studies, etc. are concerned, signed attendance lists, agendas, results of the evaluation made by the participants and copies of the conclusions or proceedings;

5. **The Cost Claim Form (Sheet 6 of the Cost Claim file)**. This sheet is in fact the final payment request to be completed by the beneficiary. By default, the information introduced in the first sheet 'ID form' is copied to this form. Similarly, the amount of the final payment (cell E33) and the interests yielded by the pre-financing payments (E32) are copied from Sheet 5 'Budget & Execution Summary'. The declaration regarding the VAT-status must be encoded by the beneficiary (D31 or D32). Finally, the legal representative of the beneficiary has to date and sign the cost claim and send the original paper copy by postal mail to the Commission.

In accordance with Council Directive 2006/112/EC of 28/11/06 value added tax (VAT) is a non-eligible cost unless the beneficiaries can show that they are unable to recover it. It should be noted that VAT paid by public bodies is not an eligible cost (cf. Article II.14.4).

In accordance with Art. II.20.2 of the Grant Agreement, the beneficiaries shall keep at the Commission's disposal all original documents, especially accounting and tax records, or, in exceptional and duly justified cases, certified copies of original documents relating to the agreement, stored on any appropriate medium that ensures their integrity in accordance with the applicable national legislation, for a period of five years from the date of payment of the balance specified in Article I.5.

6. An external audit of the accounts (i.e. a certificate on the action's financial statements and underlying accounts for each EU grant amount exceeding 100 000 EUR per beneficiary), produced by an approved auditor/a competent and independent public officer (in the case of public bodies). Its purpose is to certify that the submitted accounts are sincere, reliable and substantiated by adequate supporting documents. (if applicable).

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2011/11

7.

ANNEX V
MANDATE

Financial Crime Investigation Service under the Ministry of the Interior
Šermukšnių str. 3.
Vilnius LT-01106
LITHUANIA

("the Co-beneficiary"), represented for the purposes of signature of this mandate by Mr. Kestutis Jucevicius, Director of Financial Crime Investigation Service (FCIS).

of the one part,

and

Guardia Di Finanza
Viale 21 Aprile 51
IT – 00162 Roma
Italy

("the Co-ordinator"), represented for the purposes of signature of this mandate by Colonel Giancarlo Trotta, Head of Recruitment and Training Office of Guardia di Finanza General Headquarters.

of the other part.

HAVE AGREED

For the purposes of the implementation of the agreement '*Economic and Financial Investigator (EFI)*' between the European Commission and the co-ordinator.

The following:

1. The co-beneficiary grants power of attorney to the co-ordinator, to act in his name and for his account in signing the above-mentioned agreement and its possible subsequent riders with the European Commission. Accordingly, the co-beneficiary hereby mandates the co-ordinator to take full legal responsibility for the implementation of such an agreement.
2. The co-beneficiary hereby confirms that he has taken careful note of and accepts all the provisions of the above agreement with the European Commission, in particular all provisions affecting the co-beneficiary and the co-ordinator. In particular, he acknowledges that, by virtue of this mandate, the co-ordinator alone is entitled to receive funds from the Commission and distribute the amounts corresponding to the co-beneficiary's participation in the action.


77/11

3. The co-beneficiary hereby agrees to do everything in his power to help the co-ordinator fulfil the co-ordinator's obligations under the above agreement. In particular, the co-beneficiary hereby agrees to provide to the co-ordinator whatever documents or information may be required, as soon as possible after receiving the request from the co-ordinator.
4. The provisions of the above agreement, including this mandate, shall take precedence over any other agreement between the co-beneficiary and the co-ordinator which may have an effect on the implementation of the above agreement between the co-ordinator and the Commission.
5. A copy of this mandate shall be annexed to the above agreement and shall form an integral part of it.

SIGNATURES

For the co-beneficiary

Financial Crime Investigation Service
under the Ministry of the Interior

Kestutis Jucevicius

Director of Financial Crime Investigation Service (FCIS)

.....
[Signature]

Done at Vilnius,

17/09/2012

In duplicate in English

For the co-ordinator

Guardia di Finanza

Giancarlo Trotta

Colonel. Head of Recruitment and
Training Office of Guardia di Finanza
General Headquarters

.....
[Signature]

Done at ROMA [Place],

..... [Date]



ARCHIVUM

ANNEX V
MANDATE

MALTA POLICE FORCE
Pjazza San Kalcidonju
Floriana
MALTA

("the Co-beneficiary"), represented for the purposes of signature of this mandate by Mr John Rizzo, Commissioner of Police,

of the one part,

and

Guardia Di Finanza
Viale 21 Aprile 51
IT - 00162 Roma
Italy

("the Co-ordinator"), represented for the purposes of signature of this mandate by Colonel Giancarlo Trotta, Head of Recruitment and Training Office of Guardia di Finanza General Headquarters,

of the other part,

HAVE AGREED

For the purposes of the implementation of the agreement '*Economic and Financial Investigator (EFI)*' between the European Commission and the co-ordinator,

The following:

1. The co-beneficiary grants power of attorney to the co-ordinator, to act in his name and for his account in signing the above-mentioned agreement and its possible subsequent riders with the European Commission. Accordingly, the co-beneficiary hereby mandates the co-ordinator to take full legal responsibility for the implementation of such an agreement.
2. The co-beneficiary hereby confirms that he has taken careful note of and accepts all the provisions of the above agreement with the European Commission, in particular all provisions affecting the co-beneficiary and the co-ordinator. In particular, he acknowledges



8/ 111





that, by virtue of this mandate, the co-ordinator alone is entitled to receive funds from the Commission and distribute the amounts corresponding to the co-beneficiary's participation in the action.

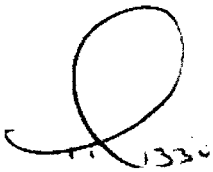
3. The co-beneficiary hereby agrees to do everything in his power to help the co-ordinator fulfil the co-ordinator's obligations under the above agreement. In particular, the co-beneficiary hereby agrees to provide to the co-ordinator whatever documents or information may be required, as soon as possible after receiving the request from the co-ordinator.
4. The provisions of the above agreement, including this mandate, shall take precedence over any other agreement between the co-beneficiary and the co-ordinator which may have an effect on the implementation of the above agreement between the co-ordinator and the Commission.
5. A copy of this mandate shall be annexed to the above agreement and shall form an integral part of it.

SIGNATURES

For the co-beneficiary

Malta Police Force

John Rizzo
Commissioner of Police



[Signature]

Done at H.Q. [Place], MALTA

17/9/12 [Date]

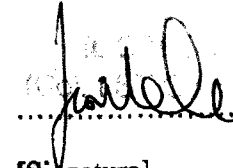
In duplicate in English



For the co-ordinator

Guardia di Finanza

Giancarlo Trotta
Colonel, Head of Recruitment and
Training Office of Guardia di Finanza
General Headquarters



[Signature]

Done at ROMA [Place],

..... [Date]



ANNEX V
MANDATE

Asset Recovery Department
ul. Pulawska 148/150
PL-02-624 Warsaw
Poland

("the Co-beneficiary"), represented for the purposes of signature of this mandate by Mr. Rafal Wozniak, Head of the Asset Recovery Department,

of the one part,

and

Guardia Di Finanza
Viale 21 Aprile 51
IT - 00162 Roma
Italy

("the Co-ordinator"), represented for the purposes of signature of this mandate by Colonel Giancarlo Trotta, Head of Recruitment and Training Office of Guardia di Finanza General Headquarters,

of the other part,

HAVE AGREED

For the purposes of the implementation of the agreement '*Economic and Financial Investigator (EFI)*' between the European Commission and the co-ordinator,

The following:

1. The co-beneficiary grants power of attorney to the co-ordinator, to act in his name and for his account in signing the above-mentioned agreement and its possible subsequent riders with the European Commission. Accordingly, the co-beneficiary hereby mandates the co-ordinator to take full legal responsibility for the implementation of such an agreement.
2. The co-beneficiary hereby confirms that he has taken careful note of and accepts all the provisions of the above agreement with the European Commission, in particular all provisions affecting the co-beneficiary and the co-ordinator. In particular, he acknowledges

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Handwritten signature

that, by virtue of this mandate, the co-ordinator alone is entitled to receive funds from the Commission and distribute the amounts corresponding to the co-beneficiary's participation in the action.

3. The co-beneficiary hereby agrees to do everything in his power to help the co-ordinator fulfil the co-ordinator's obligations under the above agreement. In particular, the co-beneficiary hereby agrees to provide to the co-ordinator whatever documents or information may be required, as soon as possible after receiving the request from the co-ordinator.
4. The provisions of the above agreement, including this mandate, shall take precedence over any other agreement between the co-beneficiary and the co-ordinator which may have an effect on the implementation of the above agreement between the co-ordinator and the Commission.
5. A copy of this mandate shall be annexed to the above agreement and shall form an integral part of it.

SIGNATURES

For the co-beneficiary

Asset Recovery Department

Rafal Wozniak

Head of the Asset Recovery Department

NACZELNIK
Wydziału ds. Odzyskiwania Mienia
Biura Kryminalnego
Komendy Głównej Policji
R. Wozniak
mł. insp. Rafał WOŹNIAK

[Signature]

Done at Warsaw [Place],

17.09.2012 [Date]

In duplicate in English

For the co-ordinator

Guardia di Finanza

Giancarlo Trotta

Colonel, Head of Recruitment and
Training Office of Guardia di Finanza
General Headquarters

G. Trotta

[Signature]

Done at ROMA [Place],

21 SET. 2012 [Date]

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**ANNEX I
MANDATE**

Directorate General for Intelligence and Internal Protection (DGHP)

2 Beldimar street, sector 5
RO-050064 Bucharest
Romania

("the Co-beneficiary"), represented for the purposes of signature of this mandate by Mr Gelu Oltean, Director General,

of the one part,

and

Guardia Di Finanza

Viale 21 Aprile 51
IT - 00162 Roma
Italy

("the Co-ordinator"), represented for the purposes of signature of this mandate by Colonel Giancarlo Frotta, Head of Recruitment and Training Office of Guardia di Finanza General Headquarters,

of the other part,

HAVE AGREED

For the purposes of the implementation of the agreement '*Economic and Financial Investigator (EFI)*' between the European Commission and the co-ordinator,

The following:

1. The co-beneficiary grants power of attorney to the co-ordinator, to act in his name and for his account in signing the above-mentioned agreement and its possible subsequent riders with the European Commission. Accordingly, the co-beneficiary hereby mandates the co-ordinator to take full legal responsibility for the implementation of such an agreement.
2. The co-beneficiary hereby confirms that he has taken careful note of and accepts all the provisions of the above agreement with the European Commission, in particular all provisions affecting the co-beneficiary and the co-ordinator. In particular, he acknowledges that, by virtue of this mandate, the co-ordinator alone is entitled to receive funds from the Commission and distribute the amounts corresponding to the co-beneficiary's participation in the action.



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3. The co-beneficiary hereby agrees to do everything in his power to help the co-ordinator fulfil the co-ordinator's obligations under the above agreement. In particular, the co-beneficiary hereby agrees to provide to the co-ordinator whatever documents or information may be required as soon as possible after receiving the request from the co-ordinator.
4. The provisions of the above agreement, including this mandate, shall take precedence over any other agreement between the co-beneficiary and the co-ordinator which may have an effect on the implementation of the above agreement between the co-ordinator and the Commission.
5. A copy of this mandate shall be annexed to the above agreement and shall form an integral part of it.

SIGNATURES

For the co-beneficiary
Directorate General for Intelligence
and Internal Protection (DGIIPI)

Gelu Olteanu
Director General

[Signature]

Done at *MUCHARRETT* [Place].

SEPTEMBER 19 2011 [Date]

In duplicate in English

For the co-ordinator

Guardia di Finanza

Giancarlo Trotta

Colonel, Head of Recruitment and
Training Office of Guardia di Finanza
General Headquarters

L. CAPO D'IST...
(Col. *IST...*)
Giancarlo Trotta

[Signature]

Done at *ROMA* [Place].

22 SEP 2011 [Date]

ARCHIVUM

ANNEX I
MANDATE

General Inspectorate of the Romanian Police (GIRP)
N.6 Mihai Voda Street, District 5
RO-050041 Bucharest
Romania

("the Co-beneficiary"), represented for the purposes of signature of this mandate by **Mr. Petre TOBĂ**, Senior police quaestor, General Inspector of the Romanian Police,

of the one part,

and

Guardia Di Finanza
Viale 21 Aprile 51
IT - 00162 Roma
Italy

("the Co-ordinator"), represented for the purposes of signature of this mandate by Colonel **Giancarlo TROTTA**, Head of Recruitment and Training Office of Guardia di Finanza General Headquarters,

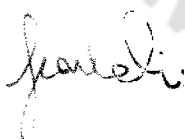
of the other part.

ANNEX II
AGREED

For the purposes of the implementation of the agreement '**Economic and Financial Investigator (EFI)**' between the European Commission and the co-ordinator,

the following:

1. The co-beneficiary grants full powers of attorney to the co-ordinator, to act in his name and for his account in signing the above mentioned agreement and its possible subsequent riders with the European Commission. Accordingly, the co-beneficiary hereby mandates the co-ordinator to take full legal responsibility for the implementation of such an agreement.
2. The co-beneficiary hereby declares that he has taken careful note of and accepts all the provisions of the above agreement with the European Commission, in particular all provisions affecting the co-beneficiary and the co-ordinator. In particular, he acknowledges that, by virtue of this mandate, the co-ordinator alone is entitled to receive funds from the Commission and distribute the amounts corresponding to the co-beneficiary's participation in the action.



3. The co-beneficiary hereby agrees to do everything in his power to help the co-ordinator fulfil the co-ordinator's obligations under the above agreement. In particular, the co-beneficiary hereby agrees to provide to the co-ordinator whatever documents or information may be required, as soon as possible after receiving the request from the co-ordinator.
4. The provisions of the above agreement, including this mandate, shall take precedence over any other agreement between the co-beneficiary and the co-ordinator which may have an effect on the implementation of the above agreement between the co-ordinator and the Commission.
5. A copy of this mandate shall be annexed to the above agreement and shall form an integral part of it.

SIGNATURES

For the co-beneficiary

General Inspectorate of the Roman Carabinieri (GIRP)

Petre TOBA

Senior police inspector

General Inspectorate of the Roman Carabinieri

[Signature]

Done at Bucharest

17.09.2011

In duplicate in English

For the co-ordinator

Guardia di Finanza

Giancarlo TROTTA

Colonel, Head of Recruitment and
Training Office of Guardia di
Finanza General Headquarters

CAPO UFFICIO
Col. ST. Gioia

[Signature]

Done at ROMA

17.09.2011

[Place]

[Date]

ARCHIVUM

ANNEX V
MANDATE

National Tax and Customs Administration of Hungary (NTCA)
Széchenyi utca 2
HU-1054
Budapest
Hungary

("the Co-beneficiary"), represented for the purposes of signature of this mandate by Ms Dr. Ildiko Vida, President,

of the one part,

and

Guardia Di Finanza
Viale 21 Aprile 51
IT - 00162 Roma
Italy

("the Co-ordinator"), represented for the purposes of signature of this mandate by Colonel Giancarlo Trotta, Head of Recruitment and Training Office of Guardia di Finanza General Headquarters,

of the other part,

HAVE AGREED

For the purposes of the implementation of the agreement '*Economic and Financial Investigator (EFI)*' between the European Commission and the co-ordinator,

The following:

- 1 The co-beneficiary grants power of attorney to the co-ordinator, to act in his name and for his account in signing the above-mentioned agreement and its possible subsequent riders with the European Commission. Accordingly, the co-beneficiary hereby mandates the co-ordinator to take full legal responsibility for the implementation of such an agreement.

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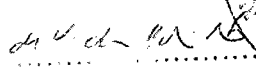
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2. The co-beneficiary hereby confirms that he has taken careful note of and accepts all the provisions of the above agreement with the European Commission, in particular all provisions affecting the co-beneficiary and the co-ordinator. In particular, he acknowledges that, by virtue of this mandate, the co-ordinator alone is entitled to receive funds from the Commission and distribute the amounts corresponding to the co-beneficiary's participation in the action.
3. The co-beneficiary hereby agrees to do everything in his power to help the co-ordinator fulfil the co-ordinator's obligations under the above agreement. In particular, the co-beneficiary hereby agrees to provide to the co-ordinator whatever documents or information may be required, as soon as possible after receiving the request from the co-ordinator.
4. The provisions of the above agreement, including this mandate, shall take precedence over any other agreement between the co-beneficiary and the co-ordinator which may have an effect on the implementation of the above agreement between the co-ordinator and the Commission.
5. A copy of this mandate shall be annexed to the above agreement and shall form an integral part of it.

SIGNATURES

For the co-beneficiary

National Tax and Customs Administration of Hungary
(NTCA)
Ildiko Vida
President


[Signature]

Done at Budapest [Place],

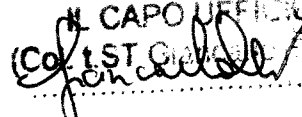
19/09/2012 [Date]

In duplicate in English

For the co-ordinator

Guardia di Finanza

Giancarlo Trotta
Colonel, Head of Recruitment and
Training Office of Guardia di Finanza
General Headquarters


[Signature]

Done at ROMA [Place],

19/09/2012 [Date]

ANNEX V
MANDATE

HM Revenue and Customs (HMRC)
100 Parliament Street
London, SW1A 2BQ
United Kingdom

("the Co-beneficiary"), represented for the purposes of signature of this mandate by Mr John Kay,
Head of the HMRC Fiscal Crime Liaison Officer Network,

of the one part,

and

Guardia Di Finanza
Viale 21 Aprile 51
IT - 00162 Roma
Italy

("the Co-ordinator"), represented for the purposes of signature of this mandate by Colonel
Giancarlo Trotta, Head of Recruitment and Training Office of Guardia di Finanza General
Headquarters,

of the other part,

HAVE AGREED

For the purposes of the implementation of the agreement '*Economic and Financial Investigator (EFI)*' between the European Commission and the co-ordinator,

The following:

1. The co-beneficiary grants power of attorney to the co-ordinator, to act in his name and for his account in signing the above-mentioned agreement and its possible subsequent riders with the European Commission. Accordingly, the co-beneficiary hereby mandates the co-ordinator to take full legal responsibility for the implementation of such an agreement.
2. The co-beneficiary hereby confirms that he has taken careful note of and accepts all the provisions of the above agreement with the European Commission, in particular all provisions affecting the co-beneficiary and the co-ordinator. In particular, he acknowledges that, by virtue of this mandate, the co-ordinator alone is entitled to receive funds from the Commission and distribute the amounts corresponding to the co-beneficiary's participation in the action.



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3. The co-beneficiary hereby agrees to do everything in his power to help the co-ordinator fulfil the co-ordinator's obligations under the above agreement. In particular, the co-beneficiary hereby agrees to provide to the co-ordinator whatever documents or information may be required, as soon as possible after receiving the request from the co-ordinator.
4. The provisions of the above agreement, including this mandate, shall take precedence over any other agreement between the co-beneficiary and the co-ordinator which may have an effect on the implementation of the above agreement between the co-ordinator and the Commission.
5. A copy of this mandate shall be annexed to the above agreement and shall form an integral part of it.

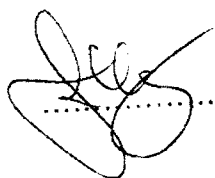
SIGNATURES

For the co-beneficiary

HM Revenue and Customs (HMRC)

John Kay

Head of the HMRC Fiscal Crime Liaison Officer Network



.....

Done at **London**,

20 September 2012

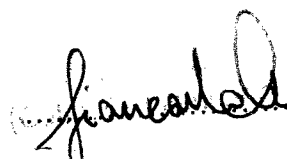
In duplicate in English

For the co-ordinator

Guardia di Finanza

Giancarlo Trotta

Colonel, Head of Recruitment and
Training Office of Guardia di Finanza
General Headquarters



.....
[Signature]

Done at **ROMA** [Place],

..... [Date]

ARCHIVUM



ANNEX V
MANDATE

Guarda Nacional Republicana
Largo do Carmo
PT-1200-092 Lisboa
Portugal

("the Co-beneficiary"), represented for the purposes of signature of this mandate by Mr Luis Manuel dos Santos Newton Parreira, General Commander,

of the one part,

and

Guardia Di Finanza
Viale 21 Aprile 51
IT - 00162 Roma
Italy

("the Co-ordinator"), represented for the purposes of signature of this mandate by Colonel Giancarlo Trotta, Head of Recruitment and Training Office of Guardia di Finanza General Headquarters,

of the other part,

HAVE AGREED

For the purposes of the implementation of the agreement '*Economic and Financial Investigator (EFI)*' between the European Commission and the co-ordinator,

The following:

1. The co-beneficiary grants power of attorney to the co-ordinator, to act in his name and for his account in signing the above-mentioned agreement and its possible subsequent riders with the European Commission. Accordingly, the co-beneficiary hereby mandates the co-ordinator to take full legal responsibility for the implementation of such an agreement.
2. The co-beneficiary hereby confirms that he has taken careful note of and accepts all the provisions of the above agreement with the European Commission, in particular all

105/ 111

8.

provisions affecting the co-beneficiary and the co-ordinator. In particular, he acknowledges that, by virtue of this mandate, the co-ordinator alone is entitled to receive funds from the Commission and distribute the amounts corresponding to the co-beneficiary's participation in the action.


3. The co-beneficiary hereby agrees to do everything in his power to help the co-ordinator fulfil the co-ordinator's obligations under the above agreement. In particular, the co-beneficiary hereby agrees to provide to the co-ordinator whatever documents or information may be required, as soon as possible after receiving the request from the co-ordinator.
4. The provisions of the above agreement, including this mandate, shall take precedence over any other agreement between the co-beneficiary and the co-ordinator which may have an effect on the implementation of the above agreement between the co-ordinator and the Commission.
5. A copy of this mandate shall be annexed to the above agreement and shall form an integral part of it.

SIGNATURES

For the co-beneficiary

Guarda Nacional Republicana

Luis Manuel dos Santos Newton Parreira
General Commander


[Signature]

Done at [Place],

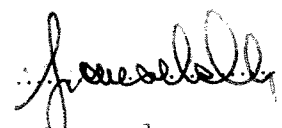
11.09.12 [Date]

In duplicate in English

For the co-ordinator

Guardia di Finanza

Giancarlo Trotta
Colonel, Head of Recruitment and
Training Office of Guardia di Finanza
General Headquarters


[Signature]

Done at ROMA [Place],

..... [Date]

ANNEX VI

Specific conditions related to publicity obligations for a grant awarded by the European Commission under the Specific Programme "Prevention of and Fight against Crime" (ISEC)

1. Information requirements for any communication or publication

Where the Coordinator and Co-beneficiaries are involved in visibility activities they shall inform the public, press and media of the action (internet included), which must, in conformity with Article II.5 of the Grant Agreement, visibly indicate the mention:

*"With the financial support of the Prevention of and Fight against Crime Programme
European Commission - Directorate-General Home Affairs"*

The following graphic logos shall be used:
In colour:



*"With the financial support of the Prevention of and Fight against Crime Programme
European Commission - Directorate-General Home Affairs"*

Monochrome:



*"With the financial support of the Prevention of and Fight against Crime Programme
European Commission - Directorate-General Home Affairs"*

The logo must always be followed by the text indicated above. Logos without the wording mentioned above are strictly forbidden.

2. Publications

Where the action or part of the action is a publication, the following mention must also be indicated:

"This project has been funded with support from the European Commission. This publication [communication] reflects the views only of the author, and the European Commission cannot be held responsible for any use which may be made of the information contained therein"

which together with the graphic logos shall appear on the cover or the first pages following the editor's mention.

3. Use of signs and posters

panchelia

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If the action includes events for the public, signs and posters related to this action shall be displayed. This shall include the logos and texts mentioned under paragraph 1. Authorisation to use the logos implies no right of exclusive use and is limited to this agreement. As the action is co-financed, the importance given to the above-mentioned publicity must be in proportion with the level of Union financing.

ARCHÍVUM

Jan. 2011

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