



EUROPEAN COMMISSION
DIRECTORATE-GENERAL JUSTICE AND CONSUMERS

Acting Director-General

**DECISION authorising the use of lump sums for actions under the
Citizens, Equality, Rights and Values Programme (2021-2027)**

Having regard to the Treaty on the Functioning of the European Union,

Having regard to the [Regulation (EU) of the European Parliament and of the Council establishing the Citizens, Equality, Rights and Values Programme and repealing Regulation (EU) No 1381/2013 and Regulation (EU) No 390/2014, and in particular Article 9.2],

Having regard to Regulation (EU, Euratom) No 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, and in particular Articles 125 and 181 thereof,

Whereas:

- 1) Given the high number of grants awarded under the citizens engagement and participation strand of the Citizens, Equality, Rights and Values programme, there is significant potential for simplification;
- 2) The use of lump sums will reduce administrative costs and burden for beneficiaries and the granting authority, speed up the payment process and facilitate increased focus on the quality of the results;
- 3) Simpler funding rules relating to reimbursement of costs can also facilitate a wider range and increased quality of applications, and provide increased legal certainty to beneficiaries;
- 4) The use of lump sum should therefore be authorised for the listed actions in this Decision under the Citizens, Equality, Rights and Values Programme.

THE FOLLOWING HAS BEEN DECIDED:

Sole Article

The use of the Union contribution in the form of lump sum contributions is authorised for remembrance projects, civil society projects, network of towns, town twinning and programme contact points under the Citizens, Equality, Rights and Values programme, for the reasons and under the conditions set out in the Annex.

This Decision is subject to the final adoption by the legislative authority and entry into force without significant modifications of the proposal for a Regulation establishing the Citizens, Equality, Rights and Values programme.

Done at Brussels,

Salla SAASTAMOINEN

Annex

1. Form of Union contribution and categories of costs covered

The Union contribution shall exclusively take the form of lump sum contributions for the following actions:

For the Citizens engagement and participation strand

- Remembrance Projects
- Civil Society Projects;
- Town Twinning and Network of towns;

For Art 21 of the [Regulation (EU) of the European Parliament and of the Council establishing the Citizens, Equality, Rights and Values Programme]

- Programme Contact Points

The following categories of eligible costs can be covered by the lump sums contribution:

- staff costs: these are the staff costs which are directly linked to the running of events;
- travel and overnight stay costs: these are the costs linked to travel and overnight stays (accommodation and subsistence) for all participants in events;
- rental of rooms/interpretation/translation/technical resources: these are the costs linked to the logistical resources needed to organise events;
- communication/dissemination costs: these are the costs relating to the various communication instruments (publications, web, social media, etc.) used to disseminate the content and results of events;
- coordination costs: these are the costs generated by the involvement and cooperation of a number of organisations from various Member States and other countries concerned in events;
- costs for research and IT tools;
- indirect costs - relevant to the activities of the information structures known as the “ Programme Contact Points, such as: rental of offices, equipment, telephone, etc.

The amounts of the lump sum contributions to be used shall be calculated in accordance with point 3.

2. Justification

The use of lump sums will reduce the administrative burden and reduce the scope for error in the cost claims, will speed up the payment process and ensure an effective risk control, while focusing on the quality of the results.

The high number of applications together with a large number of relatively small grants justify the use of the lump sum. It will facilitate a wider access to the grants because the rules for participation, implementation and reporting, will be simpler and more comprehensive than the classical budget based mechanism.

This system provides legal certainty to the beneficiaries and ensures a better quality of the applications.

The diversity of actions and beneficiaries (public bodies, cultural associations, non-profit organisations, designated bodies, etc.) within this programme, makes the use of lump sum appropriate to facilitate the correct and complete implementation of the action.

The outputs of individual co-financed projects are tangible, qualifiable, and quantifiable (they include organisation of meetings, twinning, conferences, etc., the main chargeable factor being participant numbers, ...).

Finally, the use of lump sums implies a reduction in administrative costs for participation in the programme and contribute to the prevention and reduction of financial errors (i.e staff cost calculations...). It also simplifies the calculation of grant amounts, while decreasing significantly the workload of both the beneficiaries and the granting authority (i.e complexity of verification of real costs through underlying supporting documents...). As consequence, the payment procedures are accelerated.

The *Citizens engagement and participation strand* of the Citizens, Equality, Rights and Values programme for 2021-2027 is the successor of the “Europe for Citizens programme” 2014-2020. Actions within the “Citizens engagement and participation strand” will to a large extent be the same as under the “Europe for Citizens programme” for which a simplified financing system was already used¹. Experience of this system is that it worked well and allowed the programme to be managed effectively, which – given the high number of grants awarded – would have been difficult to ensure via a form of grant based on the reimbursement of eligible costs actually declared.

Therefore the present Decision presents an update of the system already used. Nevertheless, as the need of organising online events was identify during the implementation of the “Europe for Citizens programme”, a new lump sum has been established for this purpose.

2.1. Nature of the supported actions

The Citizens, Equality, Rights and Values programme aims to protect and promote rights and values as enshrined in the Treaties, the Charter and in the applicable international human rights conventions, in particular by supporting civil society organisations and other stakeholders active at local, regional, national and transnational level, and by encouraging civic and democratic participation, in order to sustain and further develop open, rights-based, democratic, equal and inclusive societies based on the rule of law.

The Citizens, Equality, Rights and Values programme is subdivided in four strands:

- (a) The “Union values strand” with the specific objective to protect and promote Union values;
- (b) The “Equality, Rights and Gender Equality strand” with the specific objective to promote rights, non-discrimination, equality, including gender equality, and advance gender and non-discrimination mainstreaming;
- (c) The “Citizens' engagement and participation strand” to promote citizens engagement and participation in the democratic life of the Union and exchanges between citizens of different Member States and to raise awareness of the common European history;
- (d) The “Daphne strand” to fight violence, including gender-based violence.

¹ Commission Decision C(2013)7180 final of 31.10.2013 established a simplified financing system for the following actions: Town Twinning, Network of Towns, Civil Society and Remembrance Projects and “Europe for citizens contact Points”.

Furthermore, Article 21 foresees the establishment of Programme Contact Points at national level.

This Decision will apply to the following actions of the **“Citizens’ engagement and participation strand” and to the Programme Contact Points:**

A. Remembrance Projects

This action supports projects aimed at commemorating defining events in modern European history, including the causes and consequences of authoritarian and totalitarian regimes, and at raising awareness among European citizens, of their common history, culture, cultural heritage and values, thereby enhancing their understanding of the Union, its origins, purpose, diversity and achievements and of the importance of mutual understanding and tolerance.

B. Civil Society Projects

This action supports projects promoting citizens and representative associations’ participation in and contribution to the democratic and civic life of the Union by making known and publicly exchanging their views in all areas on Union action.

C. Network of Towns

This action aims at promoting exchanges between citizens of different countries so as to afford them practical experience of the wealth and diversity of the common heritage of the Union and to make them aware that these constitute the foundation for a common future.

The actions under A, B and C relate primarily to the organisation of various types of events, meetings, seminars, conferences, debates, networking activities and other types of exchange based, inter alia, on information and communication technologies and the social networks.

Events organised within those actions are divided into two main typologies: in-situ events and online events.

D. Town Twinning

Like for Networks of Towns, this action aims at promoting exchanges between citizens of different countries so as to afford them practical experience of the wealth and diversity of the common heritage of the Union and to make them aware that these constitute the foundation for a common future.

The twinning of towns involves meetings with European themes of citizens from two or more towns, organised mainly on a voluntary basis.

E. Programme Contact Points

Programme Contact Points are designated jointly by the Commission and the countries participating in the programme. They are in charge of providing impartial guidance, practical information and assistance to applicants, stakeholders and beneficiaries of the programme with respect to all the aspects of the programme, including in relation to the application procedure, dissemination of user-friendly information and programme results, inquiries for partners, training and other formalities. Among other means, events are organised to reach those aims. Programme Contact Points shall carry out their functions independently.

2.2. Risks of irregularities and fraud and costs of control

The use of lumps sums can reduce the risk of errors and irregularities as there is no reporting of actual costs and beneficiaries have no obligation to document the costs incurred for the action. Notwithstanding this, they remain subject to the compliance with the accounting rules under the applicable national law and the specific eligibility rules applicable for each programme.

The lump sums are output-based and therefore the main condition for payment is achievement of the pre-defined outputs. The granting authority will undertake checks at the time of preparation of the grant, during the implementation of the action and at the completion of the actions (through reports from funded projects, checks on milestones and deliverables, reviews and/or audits).

The risk of fraud and the cost of controls are limited, since the output on which payment is based is clearly defined and measurable. If the conditions for payment of the lump sum contributions have not been met (e.g. a particular work package has not been completed or not as defined), payment will not be made or the granting authority will be entitled to proportionally reduce the grant.

Checks, reviews and audits will focus on achievement of results and the proper implementation of the action, in particular on the fulfilment of the essential conditions for triggering payment of the lump sum contribution per work package.

The granting authority has put in place a control and anti-fraud strategy (AFS)² that together with a long experience of controlling simplified cost options should ensure a reasonable level of assurance, in addition to the different protective options offered to the granting authority in the grant agreement.

The simplified financing system in place within the “Europe for Citizens programme” has been audited both internally (2007-2013 lump sums) and externally. Internally (IAC), the system was deemed to be effective and applicable to other programmes. The external audits showed a limited error rate of around 0.9 %.

Of all the grants awarded over the period 2007-2013, to date only one case of fraud has been identified. In the period 2014-2020 no cases of fraud were identified.

Furthermore, the small amount of the grants (66% worth EUR 25 000 or less) and the very nature of the beneficiaries (75% are local or regional public authorities), minimise the risks of irregularities and fraud.

The Programme Contact Points are designated bodies, nominated and co-financed by Member States, which provides a reinforced level of supervision (national as well as European).

Consequently, the simplified forms of financing are considered to be appropriate in view of the risks of irregularities and fraud.

² The EACEA Anti-Fraud Strategy (AFS) and its related action plan 2018-2020 were adopted on 9 July 2018 by the EACEA Steering Committee and approved by the College on 29 April 2019.

3. Method to determine the amount of the Union contribution in the form of lump sum contributions

The simplified financing system established by Commission Decision C(2013)7180 final of 31.10.2013 proved to be successful and therefore it is reiterated for the “Citizens' engagement and participation strand” of the Citizens, Equality, Rights and Values Programme (2021-2027), successor of the “Europe for citizens” Programme.

As foreseen by the Commission Decision C(2013)7180 final, the original amounts established in 2013 were subject to a mid-term update in 2017 by applying the cumulative rate of inflation over the 2014-2016 period to the 2014-2017 amounts (Eurostat data – EU average).³

3.1 Methodology to update the lump sum for the actions European Remembrance, Civil Society Projects and Network of Towns for in situ events and determine the lump sums for online events

These three actions relate primarily to the organisation of various types of events, meetings, seminars, conferences, debates, networking activities and other types of exchange based, inter alia, on information and communication technologies and social networks. For 2021-2027, these actions are divided into two main typologies: in-situ events and online events.

For in-situ events, the lump sum amount is intended to cover staff costs, travel and subsistence, room rental/interpretation/translation/technical resources, communication/dissemination costs, costs for research and IT tools, and coordination costs. For online events, costs for travel and subsistence costs have been excluded.

Commission Decision C(2013)7180 set amounts for these actions based on number of participants and number of countries involved.

The method used for identifying those amounts was to a large extent identical to that used to determine the systems approved by the Commission in 2010 and 2011, adapted for 2012 and 2013 by Commission Decision C(2011) 6243, namely:

- identification of the real costs per project and per event on the basis of the final reports, representative sampling of 200 projects offering sufficient geographical coverage and diversity of scope;
- determination of an average cost per participant and of an average coordination cost per country involved;
- crossing of the two parameters, resulting in a sum which is a function of the above-mentioned diptych, generating amounts differentiated by number of participants and countries, since the costs are uniform for each bracket thus determined and the average cost remains stable.

The analysis of the results of final reports for the period 2014-2020 showed that the parameters used in the above-mentioned Decisions (number of participants and number of countries) are still relevant and that the cost structure has not changed and is adequately reflected by applying the inflation rate.

For the in-situ events the amounts set out in Commission Decision C(2013)7180 (updated in 2017) are updated by applying the cumulative rate of inflation over the 2017-2019 period to the 2014-2017 amounts (Eurostat data – EU average).⁴

³ See Call for proposals N° EACEA-40/2017 at https://eacea.ec.europa.eu/europe-for-citizens_en.

Each amount is rounded to the nearest 5 EUR.

For the online events:

The updated amounts for the in-situ events are reduced by the costs related to travel and overnight stay, as determined by the lump sums for town twinning (as they are the only eligible costs for that action).

It is possible to derive an average cost of travel and overnight stay per participant by calculating the minimum and the maximum costs deriving from the lump sums for Town twinning (see 3.2 below).

Town Twinning (international participants)	>175	26430	Town Twinning average cost per participant = 160EUR	average minimum	average maximum	Final average
	161/175	25370		151,0	151,0	
	146/160	23255		157,6	145,0	
	131/145	21145		159,3	145,3	
	116/130	19030		161,4	145,8	
	101/115	17440		164,1	146,4	
	86/100	15330		172,7	151,7	
	71/85	12685		178,3	153,3	
	56/70	10570		178,7	149,2	
	41/55	7930		188,8	151,0	
	25/40	5285		193,4	144,2	
				211,4	132,1	
		174,2	146,8	160,5		

Each amount for the in-situ events (see Table 1) is then reduced by the average costs of travel and overnight stay per participant, multiplied by the estimated number of non-local participants per tranche. The non-local participants are those participants for whom travel and subsistence costs are paid. Based on experience of implementing the actions, the estimated number of non-local participants is determined by considering half the median number of the participants per grouping.

Finally, the groupings of participants are widened to 100 participants per grouping and disregarding those of <100 participants in order to encourage the organisation of large scale events. Furthermore, online events taking place in the same country are not supported by this financing system because the Commission wishes to encourage exchanges at EU level.

ONLINE the amounts of the in situ events is reduced by the average costs of travel and overnight stay per participant, multiplied by the number of non-local participants per tranche		101-200				201-300									
		25/50	51/75	76/100	101/125	126/150	151/175	176/200	101-200	201/225	226/250	251/275	276/300	201-300	>300
	1-3	10215	10815	11460	12105	12745	13390	14030	13.067,50 €	14675	15320	15960	16605	15.640,00 €	16605
	4-6	12855	13460	14105	14745	15390	16030	16675	15.710,00 €	17320	17960	18605	19245	18.282,50 €	19245
	7-9	15500	16105	16745	17390	18030	18675	19320	18.352,50 €	19960	20605	21245	21890	20.925,00 €	21890
	10-12	18145	18745	19390	20030	20675	21320	21960	20.997,50 €	22605	23245	23890	24530	23.567,50 €	24530
	13-15	20785	21390	22030	22675	23320	23960	24605	23.640,00 €	25245	25890	26530	27175	26.210,00 €	27175
	>15	23430	24030	24675	25320	25960	26605	27245	26.282,50 €	27890	28530	29175	29820	28.852,50 €	29820
	Travel and accommodation costs for non local participants to be deducted	3000	5040	7040	9040	11040	13040	15040	17040	19040	21040	23040	24000		
	number of non local participants	18,75	31,5	44	56,5	69	81,5	94	106,5	119	131,5	144	150		

⁴ According the Eurostat data, the EU-average cumulative rate of inflation over the 2017-2019 period corresponds to 4.8768%. Source: [HICP Inflation rate](#). Inflation rate was 1.6 in 2017, 1.8% in 2018 and 1.4 % in 2019, i.e. a cumulative inflation rate of 4.8768%.

Lastly, and in order to benchmark the methodology applied, the amounts resulting from this exercise were compared with the costs for the organisation of online events (i.e. communication campaigns, infodays, etc.) in 2020 within the framework of public procurements. They confirmed the validity of the table proposed, as their costs correspond to 70% of the lump sums defined for this typology.

Results are as follows (calculated in €):

Table 1

For in-situ events

COUNTRIES	PARTICIPANTS												
	25/50	51/75	76/100	101/125	126/150	151/175	176/200	201/225	226/250	251/275	> 276		
1-3	13.215	15.855	18.500	21.145	23.785	26.430	29.070	31.715	34.360	37.000	39.645		
4-6	15.855	18.500	21.145	23.785	26.430	29.070	31.715	34.360	37.000	39.645	42.285		
7-9	18.500	21.145	23.785	26.430	29.070	31.715	34.360	37.000	39.645	42.285	44.930		
10-12	21.145	23.785	26.430	29.070	31.715	34.360	37.000	39.645	42.285	44.930	47.570		
13-15	23.785	26.430	29.070	31.715	34.360	37.000	39.645	42.285	44.930	47.570	50.215		
>15	26.430	29.070	31.715	34.360	37.000	39.645	42.285	44.930	47.570	50.215	52.860		

Table 2

For online events

COUNTRIES	PARTICIPANTS		
	101-200	201-300	>300
2-3	13.070	15.640	16.605
4-6	15.710	18.285	19.245
7-9	18.355	20.925	21.890
10-12	21.000	23.570	24.530
13-15	23.640	26.210	27.175
>15	26.285	28.855	29.820

3.2 Methodology to update the lump sum for the action Town Twinning

This action aims at promoting exchanges between citizens of different countries so as to afford them practical experience of the wealth and diversity of the common heritage of the Union and to make them aware that these constitute the foundation for a common future.

The twinning of towns involves meetings with European themes of citizens from two or more towns, organised mainly on a voluntary basis. The Union contribution aims to reimburse travel and overnight stay costs and is based on the number of participants in the events.

This action has used lump sums since 2010 (Commission Decision C2010/5521), adapted for 2012 and 2013 by Commission Decision C(2011)6243 and finally revised by Commission Decision C(2013)7180).

The analysis of the results of final reports for the period 2014-2020 showed that the parameters used in the above-mentioned Decisions (number of participants) is still relevant and that the cost structure has not changed and is adequately reflected by applying the inflation rate.

The amounts foreseen by the Commission Decision C(2013)7180 (updated in 2017) are updated in the present Decision by applying the cumulative rate of inflation over the 2017-2019 period to the 2014-2017 amounts (Eurostat data – EU average). The ceiling of maximum 30.000 EUR for this action is applied. This is slightly increased in comparison to the previous Decision in order to cover events including a larger number of participants. Therefore, the numbers of participants have been increased consequently and proportionally as shown in the tables below (cfr cells highlighted in yellow). Each amount has been rounded to the nearest 5 EUR.

Results are as follows (calculated in €):

Table 3

PARTICIPANTS	LUMP SUM
>205	30.000
191/205	29.600
176/190	27.485
161/175	25.370
146/160	23.255
131/145	21.145
116/130	19.030
101/115	17.440
86/100	15.330
71/85	12.685
56/70	10.570
41/55	7.930
25/40	5.285

3.3 Methodology to update the lump sum for the action Programme Contact Points

Commission Decision C(2013)7180 sets out amounts for this action based on two parameters: number of participants and number of events. The lump sum covers staff costs, travel and accommodation, indirect costs (rental of offices, equipment, telephone, etc.), and rental of room/interpretation/translation/technical resources, etc.

Considering that in the above mentioned Decision:

- the lump-sum of 55 000 EUR was a contribution for 20 events and 751 participants and took account of a co-financing rate of 50% (the counterpart being paid by the Member State or country concerned in accordance with a contract);
- 12 events and 301 participants generated the lump-sum of 25 000 EUR and took account of a co-financing rate of 50% (the counterpart being paid by the Member State or country concerned in accordance with a contract);

and that:

- the results of final reports showed that total costs were respectively around 110 000 EUR and 50 000 EUR;
- the scope of the action was enlarged covering the whole Citizens, Equality, Rights and Values Programme and not only the strand Citizens engagement and participation;
- the numbers of minimum events and participants have been increased consequently and proportionally as shown in the tables below (cfr cells highlighted in yellow);
- the amounts set out in Commission Decision C(2013)7180 (updated in 2017) are updated here by applying the cumulative rate of inflation over the 2017-2019 period to the 2014-2017 amounts (Eurostat data – EU average). Each amount is rounded to the nearest 5 EUR.

The result is the following:

<ul style="list-style-type: none">• a lump sum of EUR 187 000 (for the five Member States with the largest population), linked to a minimum of 60 events being held per year, involving at least 5001 participants in total;
<ul style="list-style-type: none">• a lump sum of EUR 85 000 (for the other countries), linked to a minimum of 40 events being held per year, involving at least 1901 participants in total.

The award of this grant is linked to a specific performance level, in accordance with the following parameters: on the one hand, the number of meetings, workshops, conferences and training sessions held; on the other hand, the number of participants at these events.

In the event of partial implementation (i.e fewer than envisaged number of events or fewer participants), the grant will be proportionally reduced as per Tables 4 and 5.

Table 4

For grants of EUR 85 000

Reductions applicable in the event of partial implementation

	EVENTS												
	<4	4-7	8-11	12-15	16-19	20-23	24-27	28-31	32-35	36-39	>39		
PARTICIPANTS													
<=100	10.570	13.215	15.855	18.500	21.145	23.790	26.435	29.080	31.725	34.370	37.015	39.660	
100-200	13.215	15.855	18.500	21.145	23.790	26.435	29.080	31.725	34.370	37.015	39.660	42.300	
201-300	15.855	18.500	21.145	23.785	26.430	29.075	31.720	34.365	37.010	39.655	42.300	44.945	
301-400	18.500	21.145	23.785	26.430	29.075	31.720	34.365	37.010	39.655	42.300	44.945	47.590	
401-500	21.145	23.790	26.430	29.075	31.720	34.365	37.010	39.655	42.300	44.945	47.590	50.235	
501-600	23.790	26.435	29.075	31.720	34.365	37.010	39.655	42.300	44.945	47.590	50.235	52.880	
601-700	26.435	29.080	31.720	34.365	37.010	39.655	42.300	44.945	47.590	50.235	52.880	55.525	
701-800	29.080	31.725	34.365	37.010	39.655	42.300	44.945	47.590	50.235	52.880	55.525	58.170	
801-900	31.725	34.370	37.010	39.655	42.300	44.945	47.590	50.235	52.880	55.525	58.170	60.815	
901-1000	34.370	37.015	39.655	42.300	44.945	47.590	50.235	52.880	55.525	58.170	60.815	63.460	
1001-1100	37.015	39.660	42.300	44.945	47.590	50.235	52.880	55.525	58.170	60.815	63.460	66.105	
1101-1200	39.660	42.305	44.945	47.590	50.235	52.880	55.525	58.170	60.815	63.460	66.105	68.750	
1201-1300	42.305	44.950	47.590	50.235	52.880	55.525	58.170	60.815	63.460	66.105	68.750	71.395	
1301-1400	44.950	47.595	50.235	52.880	55.525	58.170	60.815	63.460	66.105	68.750	71.395	74.040	
1401-1500	47.595	50.240	52.880	55.525	58.170	60.815	63.460	66.105	68.750	71.395	74.040	76.685	
1501-1600	50.240	52.885	55.525	58.170	60.815	63.460	66.105	68.750	71.395	74.040	76.685	79.330	
1601-1700	52.885	55.530	58.170	60.815	63.460	66.105	68.750	71.395	74.040	76.685	79.330	81.975	
1701-1800	55.530	58.175	60.815	63.460	66.105	68.750	71.395	74.040	76.685	79.330	81.975	84.620	
1801-1900	58.175	60.820	63.460	66.105	68.750	71.395	74.040	76.685	79.330	81.975	84.620	87.265	
> 1900	60.820	63.465	66.105	68.750	71.395	74.040	76.685	79.330	81.975	84.620	87.265	89.910	

Table 5

For grants of EUR 187 000

Reductions applicable in the event of partial implementation

		EVENTS												
		<=10	11-14	15-19	20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	>59	
PARTICIPANTS														
<=250	29.070	31.715	37.000	42.285	47.570	52.855	58.140	63.425	68.710	73.995	79.280	84.565	89.850	
251-500	31.715	37.000	42.285	47.570	52.855	58.140	63.425	68.710	73.995	79.280	84.565	89.850	95.140	
501-750	37.000	42.285	47.570	52.860	58.145	63.430	68.715	74.000	79.285	84.570	89.855	95.140	100.380	
751-1000	42.285	47.570	52.860	58.100	63.385	68.670	73.955	79.240	84.525	89.810	95.095	100.380	105.665	
1001-1250	47.570	52.855	58.145	63.385	68.670	73.955	79.240	84.525	89.810	95.095	100.380	105.665	110.950	
1251-1500	52.855	58.140	63.430	68.670	73.955	79.240	84.525	89.810	95.095	100.380	105.665	110.950	116.235	
1501-1750	58.140	63.425	68.715	73.955	79.240	84.525	89.810	95.095	100.380	105.665	110.950	116.235	121.520	
1751-2000	63.425	68.710	74.000	79.240	84.525	89.810	95.095	100.380	105.665	110.950	116.235	121.520	126.805	
2001-2250	68.710	73.995	79.285	84.525	89.810	95.095	100.380	105.665	110.950	116.235	121.520	126.805	132.090	
2251-2500	73.995	79.280	84.570	89.810	95.095	100.380	105.665	110.950	116.235	121.520	126.805	132.090	137.375	
2501-2750	79.280	84.565	89.855	95.095	100.380	105.665	110.950	116.235	121.520	126.805	132.090	137.375	142.660	
2751-3000	84.565	89.850	95.140	100.380	105.665	110.950	116.235	121.520	126.805	132.090	137.375	142.660	147.945	
3001-3250	89.850	95.135	100.425	105.665	110.950	116.235	121.520	126.805	132.090	137.375	142.660	147.945	153.230	
3251-3500	95.135	100.420	105.710	110.950	116.235	121.520	126.805	132.090	137.375	142.660	147.945	153.230	158.515	
3501-3750	100.420	105.705	110.995	116.235	121.520	126.805	132.090	137.375	142.660	147.945	153.230	158.515	163.800	
3751-4000	105.705	110.990	116.280	121.520	126.805	132.090	137.375	142.660	147.945	153.230	158.515	163.800	169.085	
4001-4250	110.990	116.275	121.565	126.805	132.090	137.375	142.660	147.945	153.230	158.515	163.800	169.085	174.370	
4251-4500	116.275	121.560	126.850	132.090	137.375	142.660	147.945	153.230	158.515	163.800	169.085	174.370	179.655	
4501-4750	121.560	126.845	132.135	137.375	142.660	147.945	153.230	158.515	163.800	169.085	174.370	179.655	184.940	
4751-5000	126.845	132.130	137.420	142.660	147.945	153.230	158.515	163.800	169.085	174.370	179.655	184.940	187.000	
>5000	132.130	137.415	142.705	147.945	153.230	158.515	163.800	169.085	174.370	179.655	184.940	187.000		

4. **Sound financial management and co-financing principles and absence of double financing**

The principle of sound financial management is ensured as the lump sums are based on statistical and historical data. The amounts of lump sums are a reliable proxy of real costs because the data from previous actions (from 2010-2012 period) have been adapted using inflation.

The application of the previous Decision showed that the co-financing principle is applied and that for the actions European Remembrance, Civil Society Projects and Network of Towns the average co-financing rate was around 63%, while for Town Twinning it was around 45%. The Programme Contact Points are co-financed by the Member States or country concerned by 50% in accordance with the contract.

Furthermore, during the analysis of the applications, the expert will assert that the activities presented in the budget and distributed in work packages correspond to the pre-defined lump sum tranche.

Absence of double funding can be ensured through clearly identifying in the call and in the grant all categories of eligible and ineligible the costs and activities covered, and subsequently checking the overlap with other grants awarded to same beneficiary through eGrants.