

PEACEPLUS

Northern Ireland - Ireland

Co-funded by the



European Union



UK Government

2021-2027

Programme Manual

Version 12 - February 2026

Please note, the Manual will be updated from time to time. It is Partners' responsibility to inform themselves as to how changes impact on their projects. Unless stated specifically all new requirements apply to all funded activities across all projects.

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Introduction

The Programme Manual will assist project applicants and partners of projects funded by the PEACEPLUS Programme 2021-2027. It offers guidance and instructions for all stages of the project lifecycle – from the preparation of the application to the implementation, monitoring, reporting and finalisation of a project supported by the PEACEPLUS Programme. It also includes transversal sections that are relevant to all stages of the project lifecycle (for example, financial rules and performance framework sections).

There will be updates made to the Manual over the course of the Programme period. There may be sections which contain limited information particularly in relation to stages beyond the application and assessment process; these are still being finalised.

The Programme Manual is divided into 8 chapters with further areas added, when necessary, later in the Programme period:

1. PEACEPLUS Programme
2. General Principles of the Programme
3. Project Development
4. Application and Assessment
5. Project Implementation
6. Financial Rules and Eligibility of Costs
7. Performance Framework and Programme Evaluation
8. PEACE Programmes Learning Platform

Related to chapter 6, there are 2 annexes that will support applicants and project partners to plan and manage their budget allocation:

Annex 1: Eligibility Factsheets for each Cost Category and Simplified Cost Options

Annex 2: Procurement thresholds

List of changes

Please note, the Manual will be updated from time to time. It is Partners' responsibility to inform themselves as to how changes impact on their projects. Unless stated specifically all new requirements apply to all funded activities across all projects.

Version and date	New in this version
Version 1 – April 2023	Original
Version 2 – May 2023	<ul style="list-style-type: none"> - Changes to language and content around Control - Addition of guidance on assessment - Addition of budget guidance - Minor grammar, spelling and capitalisation edits. - Restructure of Chapter 3 - Addition of information on Finance Agreement and UK Crest - Some re-writing for cohesiveness, addition of graphics and some format changes (aesthetic, not substantive).
Version 3 – July 2023	<ul style="list-style-type: none"> - Changes to control costs section
Version 4 – August 2023	<ul style="list-style-type: none"> - Additional text added to 3.3.8 Eligibility of applicants from outside the Programme Area
Version 5 – January 2024	<p>Changes have been made to the following sections:</p> <ul style="list-style-type: none"> - 1.7.7 – The Audit Authority - 2.3 – State Aid and UK Subsidy Regime - (new) 2.8 – Relocation and Transfers of Productive Activities - (new) 3.3.2 – Partner or Supplier? (Subsequent subsections renumbered) - 3.3.8 – Associate Partner - 3.3.9 – Eligibility of Applicants Outside the Programme Area - 4.3.3 – Building a Project Budget - 4.4.1 – Selection Criteria

	<ul style="list-style-type: none"> - 4.4.2 – Assessing the Projects against the Criteria - 4.5 – Decision for Funding and Selection of Projects - 5.2.2 – Period Joint Progress Reporting - 5.2.3 – Active Joint Monitoring by the JS - 5.3 – Controls and Audit - 5.8.1 – Retention of Documentation - 6.1.2 – Forms of Contribution - 6.3 – Ineligible Expenditure - 6.4 – Eligibility Period - 6.5 – Public Procurement - 6.9 – Shared Costs - 6.10 – Currency and Exchange Rate - (new) 6.11 – Managing Assets and Associated Legals Charges - (new) 7.6 – Programme Evaluation - Factsheet 1 – Staff Costs - Factsheet 2 – Office and Administration - Factsheet 3 – Travel and Accommodation - Factsheet 4 – External Expertise and Services - Factsheet 5 – Equipment - Factsheet 6 – Infrastructure and Works - (new) Factsheet 7 – Activities Excluded from PEACEPLUS - Annex 2 – Procurement - (new) Annex 3 – State Aid and UK Subsidy Self-Assessment - (new) Annex 4 – ETC 22(4h) Declaration Flowchart - (new) Annex 5 – Task Assignment Letter Template
<p>Version 6 – March 2024</p>	<p>Changes have been made to the following sections:</p> <ul style="list-style-type: none"> - 3.4.1 – Organising a work plan - 5.1.1 – Letter of Offer – Contracting - 5.1.2 – Partnership Agreement - 5.1.3 – Data Sharing Agreement - 5.1.4 – Published list of projects (section moved from section 5.6.1) - 6.4 – Eligibility Period (and corresponding references across the manual) - 7.2 – Performance Framework - Factsheet 1 – Staff costs

	<ul style="list-style-type: none"> - Factsheet 3 - Factsheet 4 – External Expertise and Services (and corresponding references across the manual, e.g. sections 3.3.7 and 3.3.8) - (new) Factsheet 8 – Investment Area 1.1 – project preparation lump sum - Factsheet 5 – Equipment - Factsheet 6 – Infrastructure and works - Minor edits for grammar, spelling, references and aesthetics.
Version 7 – May 2024	<p>Changes have been made to the following sections:</p> <ul style="list-style-type: none"> - Glossary – new terms included - 2.3 EU State Aid and UK Subsidy Regime - 2.8 Relocation and Transfers of Productive Activities - 3.4.5 Lead Partner - 4.6 Review Procedure of Unsuccessful Applications - (new) 5.1.5 Claims submission plan - 5.1.2 Partnership Agreement - 5.3 Controls and Audit - 5.3.4 Control costs - (new) 7.4.1 Cross-Community Engagement - 7.6.3 Input Required from Project Partners for Programme Evaluations - (new) 7.6.4 Eligible Costs Related to Evaluation - Factsheet 1 – Staff Costs - Factsheets 1, 4 and 7: adding information on eligibility of evaluation costs - Factsheet 2 – Office and Administration Costs - Factsheet 4 – External Expertise and Services - Annex 4 – ETC 22(4h) Flowchart - (new) Annex 6 – Equality Data Monitoring Form - Minor edits for grammar, spelling, accuracy, references and aesthetics.
Version 8 – November 2024	<ul style="list-style-type: none"> - 2.1.1 Data Sharing: Controller to Controller Transfers of Data - 2.8 Relocation and Transfer of Productive Activities - 3.4 Partnership - 3.4.5 Lead Partner - 3.5.2 Duration of a project, Points of Attention

	<ul style="list-style-type: none"> - 4.3.3 Building a Project Budget (removal of text relating to a 9 months final reporting period) - 5.2.2 Joint Progress Reporting (some additional text relating to the Joint Activity/Content Report) - 5.3.1 Role of the controller (EU Public Procurement Regulation reference number has been included) - 5.6 Communication, Information and Publicity (section has been updated) - 5.7 Project Modifications (enhanced guidance) - 6.1.2 Forms of Contribution (further clarification on real costs) - 6.3 Ineligible Expenditure (reference to call documents and Factsheet 7) - 6.4 Eligibility Period (clarification that cost of management verification must be incurred prior to project end date) - 6.5 Public Procurement (enhanced guidance) - 6.10 Currency & Exchange Rate - 6.11.2 The management of funded assets - Factsheet 1 – Staff Costs - Factsheet 3 – Travel and Accommodation - Factsheet 4 – External Expertise & Services - Factsheet 5 – Equipment - Factsheet 8 – Investment Area 1.1 – project preparation lump sum - (new) Factsheet 9 – Investment Area 2.2 – Innovation Challenge Fund - (new) Factsheet 10 – Investment Area 3.1 – Shared Learning Together Education Programme (Formal Education) - Procurement Thresholds (removal of sterling values equivalents for above EU threshold contracts, and guidance on how to convert sterling value contracts into Euro) - Annex 5 – Task Assignment Template (some additional guidance)
Version 9 – December 2024	<ul style="list-style-type: none"> - 4.6 Review Procedure of Unsuccessful Applications
Version 10 – April 2025	<ul style="list-style-type: none"> - 2.1 - Data Processing and Protection (additional lawful basis) - 6.5.2 - Regulations (reminder that above the threshold contracts must be advertised/published on the OJEU)

	<ul style="list-style-type: none"> - 6.5.4 - Procurement and Tendering (updated text re the use of CPD or inhouse experts for capital or large infrastructure contracts) - 6.5.7 - Public Procurement (Life Cycle) Road Map, Phase 3 Publications (updated procurement thresholds) - 6.10 - Currency and Exchange Rates - Factsheet 1 – Staff Costs (new text re cross border workers) - Factsheet 4 – External Expertise and Services (new text relating to Agency Staff travel) - Annex 2 – Procurement – updated procurement thresholds for full tender action and additional guidance when a limited number of potential suppliers is known - Annex 5 – Task Assignment Template (section to confirm non PEACEPLUS hours per month) - Annex 6 – +18 added to Equality Data Monitoring Form (draft)
Version 11 – December 2025	<ul style="list-style-type: none"> - 1.7.5 – Controllers – conditions related to documentation requirements - 2.1 – Data Processing and Protection (new text and annex on data collection responsibilities for LP and PP) - 2.1 – Data Processing and Protection (additional lawful basis) - 2.6 – Anti-Fraud policy (updated text) - 4.6 – Conflict of Interest (new section) - 5.2 – Beneficial Owners (new section) - 5.4 – Project Monitoring and Reporting (updated text and flowchart) - 5.5.2 – Irregularities (new section) - 6.5.2 – Regulations (section updated) - 6.5.7 – Red Flags (new section) - 7.4.1 – Cross Community Engagement (including new communities) – updated text - 7.5.1 – Reasonable adjustments (new section) - Annex 2 – Price check (updated text) - Annex 2 – Full tender action (minor amendment to text) - (new) Annex 6 – Data (including personal data) to be collected by projects

	<ul style="list-style-type: none"> - Annex 7 – Participant Monitoring Questions (updated text) - (new) Annex 8 – Data collection responsibilities for Lead Partners and Project Partners
Version 12 – February 2026	<ul style="list-style-type: none"> - 5.5.1 – Role of Controller, list of regulations updated to reflect previous change to section 6.5.2 made in version 11 - (updated) Factsheet 2 – reference to 40% flat rate removed - (new) Factsheet 3 – Investment Area 3.2 ‘Other Costs’ - Renumbering of subsequent Factsheets - Annex 2 – amendment to EU thresholds

List of Abbreviations

AA - Audit Authority

ERDF - European Regional Development Fund

ETC - European Territorial Cooperation

CPR - Common Provisions Regulation

EC - European Commission

EU - European Union

GDPR - General Data Protection Regulation

GBER - General Block Exemption Regulation

GHG - Greenhouse gases

GoA - Group of Auditors

IA - Investment Area

Jems - Joint electronic monitoring system

JS - Joint Secretariat

LoO - Letter of Offer

LP - Lead Partner

MA - Managing Authority

MA QAT - MA Quality Assurance Team

MS - Member State

NGO - Non-governmental organisation

PA - Partnership agreement

PMC - Programme Monitoring Committee

PO - Policy Objective

PP - Project partner

SC - Steering Committee

SME - Small and medium sized enterprises

SO - Specific Objective

SWOT - Strengths, weaknesses, opportunities and threats

VAT - Value-added tax

WP - Work package

Glossary of Terms

When applying for funding in the PEACEPLUS Programme and delivering the project, you will find that some terms used may be unfamiliar to you. To help you with this, we have included a glossary of terms ease of reference. These are in alphabetical order.

Term	Definition
Accounting Function	The Programme body responsible for making the reimbursement payments of verified expenditure to the Lead Partner. Formerly known as the 'Certifying Authority', it is comprised by staff drawn from SEUPB.
Audit	The term 'audit' refers to the verification performed by the Audit Authority. Auditors check expenditure already reimbursed by the Accounting Function following approval by MAJS and declared to the European Commission. The auditors perform their checks based on annual sample. Regulation (EU) No 2021/1059, Article 48 (1)
Audit Authority	The Programme body with responsibility for carrying out audits on a sample basis to ensure compliance with the necessary rules and regulations. The Audit Authority also gives an independent audit opinion to the EU Commission. The Audit Authority is located within the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation (DPER), Ireland; and will be supported by a group of auditors in Department of Finance (DOF), Northern Ireland.
Beneficiary	A public or private body responsible for both initiating and/or implementing projects. In the context of State Aid schemes, as defined in Regulation (EU) 2021/1060 Article 2 (9), the body which receives the aid.
Call for Applications	An announcement from the Programme for new project proposals to be submitted for funding. Once a Call is announced, a period of time will be established in which the SEUPB will accept applications for funding to an Investment Area. A dedicated Call document is published on the PEACEPLUS Support Portal. There will be at least one Call per Investment Area of the Programme.

Co-financing Rate	Also known as the 'intervention rate'. The maximum rate of ERDF co-financing applied to the eligible expenditure of the project and each individual partner. The rate will not normally exceed a maximum of 80%. The PEACEPLUS Programme can fund up to 100% of eligible project costs, using match funding given by the Government of Ireland, UK Government and Northern Ireland Executive. The co-financing rate may vary based on State Aid and revenue.
Control / Controller	The term 'control' refers to the management verification performed by the MA/JS and the project's appointed controller. The purpose of control is to ensure the legality and regularity of expenditure declared by the project partners before the reimbursement of project costs. Regulation (EU) No 2021/1059, Article 46
Cost Category	A classification or grouping of related costs for purposes of determining eligibility of costs, establishing reporting mechanisms and facilitating budgeting, reporting and verification of expenditure.
Direct Costs	Direct costs of the project are those specific costs which are directly linked to the implementation of the project and can therefore be directly attribute to project activities/deliverables or outputs/results.
Durability	Durability of outputs and results refers to the long-lasting effect of a project's achievements beyond its actual/supported duration.
Eligibility Period	A timeframe during which the project's expenditure must be incurred and paid (unless Simplified Cost Options are used), to qualify for reimbursement from the Programme funds.
Eligible Costs	The costs of the project which are compliant with the eligibility rules of the PEACEPLUS Programme, and as such, can be funded by the Programme. Verification exercises will be completed to establish if a cost reported by project partners is eligible.
European Regional Development Fund (EDRF)	The European Regional Development Fund (ERDF) is a fund allocated by the European Union aiming to help to redress the main regional imbalances in the Union. It aims to allow less

	advantageous regions to start attracting private sector investments and create jobs on their own.
Flat Rate	Flat rate is one of the Simplified Cost Options. It is a mechanism to reduce administrative load in budgeting, financial reporting and reimbursement. When using a flat rate, a set or category of eligible costs within projects are calculated by applying a fixed percentage established in advance (flat rate) to one or several other categories of costs.
General Block Exemption Regulations (GBER)	A set of measures which can be used to provide lawful State Aid cover without going through the normal notification and approval process. It seeks to enable Programmes to give higher amounts of public money to a wider range of organisations without having to request prior permission from the European Commission.
General Conditions of Grant	A set of standard conditions that are appended to every Letter of Offer which are a component of the funding contract between the Managing Authority and the Lead Partner of approved projects.
Horizontal Principles	Horizontal principles, in the context of the EU funded work, are core principles of importance that cut across/have relevance to all areas of work of Programmes and projects supported by the EU. In the case of the PEACEPLUS Programme these principles have been grouped in two main categories: Sustainable Development and Equality.
In-kind Contribution	Contributions in the form of provision of works, goods, services, land and real estate for which no payment (supported by invoices, or documents of equivalent probative value) has been made.
Indicator	The measurement of an objective to be met, a resource mobilised, an effect obtained, a gauge of quality or a context variable. An indicator produces quantified information with a view to helping Programme bodies and project partners concerned with public interventions to communicate, negotiate or make decisions. Within the Performance Framework there are 2 types of indicators: output and result.

Indirect costs	Indirect costs of a project are those costs which are not directly linked to the implementation of the project and can therefore not be attributed directly to project activities/deliverables or outputs/results.
Interreg	Interreg is one of the key instruments of the European Union (EU) supporting cooperation across borders through project funding. Its aim is to jointly tackle common challenges and find shared solutions in fields such as health, environment, research, education, transport, sustainable energy and more. There are several Interreg funding Programmes across European territories including PEACEPLUS.
Interreg Programme Document	Key document that lays down the strategy adopted by the Programme, requirements for the content (as defined in the regulations), analysis of needs and opportunities in the Programme area (based on the situation analysis), clearly defined set of objectives, and accompanying targets (the Programme's performance framework) approved by the EU Commission. Previously called the Cooperation Programme (CP).
Intervention Rate	See 'co-financing rate'.
Irregularity	Any breach of applicable law, resulting from an act or omission by an economic operator, which has, or would have, the effect of prejudicing the budget of the Union by charging unjustified expenditure to that budget.
Jems	Programme monitoring system - a tool for project applicants and project partners to create and submit application forms. It also allows the Programme bodies to monitor the implementation of the projects as well as of the Programme itself. It should be noted that Jems is not a management tool for project partners.
Joint Secretariat (JS)	Programme body responsible for issuing calls for applications, receiving, and assessing application forms, acting as the primary contact point for project partners during the implementation of their projects. The JS supports the Managing Authority, Steering Committee and Programme Monitoring Committee in implementing the Programme.

Lead Partner	Project partner taking the overall responsibility for the development and implementation of a project. The Lead Partner co-ordinates the partnership and the project. It is the body or organisation (not being an individual) identified in the Letter of Offer who will have overall administrative and financial responsibility for the implementation of the project. To ensure sound project management and implementation the Lead Partner must have a Partnership Agreement with the rest of the partners. The Lead Partner is the link between the project, and the Programme bodies, including for the reception and distribution of the reimbursement.
Letter of Offer	The grant agreement between the Managing Authority and the Lead Partner of an approved project. It includes a description of the approved project, the amount of grant awarded, the expected outputs and results any specific conditions of the grant and the project period. The Letter of Offer also incorporates the standard conditions of grant.
Managing Authority (MA)	The authority which is responsible for managing the PEACEPLUS Programme in order to deliver the Programme's agreed objectives. The MA ensures that the Programme is implemented in accordance with the principle of sound financial management and is compliant with the regulations. The MA supports the work of the Programme Monitoring Committee and reports to the European Commission. The MA comprises staff from the SEUPB.
Match Funding Contribution	The financial contribution to a project that comes from non-EU sources. In the case of the PEACEPLUS Programme, this means contribution to the finances of a project other than the ERDF. The match funding contribution can be public and/or private money. When added to the ERDF funding, this comprises the total project cost. In most cases in PEACEPLUS, the match funding will be contributed by the Sponsoring Departments in Northern Ireland and Ireland.
Net Revenue	Cash inflows (net of expenditure) directly paid by users for the goods or services provided by the project. This includes, for example, charges borne directly by users for the use of

	infrastructure, sale or rent of land or buildings, or payments for services less any operating costs and replacement costs of short-life equipment incurred during the corresponding period.
Open Project	Open projects are characterised by the following features: a small initial key partnership and a budgetary framework with so-called placeholders, i.e., future sub-partners (beneficiaries) not decided at the application stage. The PMC agrees on eligible types of future sub-partners and trusts in the skills of the key partnership to select the most promising ones.
Output Indicator	A measurement that represents the specific deliverable or product of the Programme's activity or intervention. More precisely, an output is considered to be everything that is obtained in exchange for public expenditure. Outputs are normally under the entire responsibility of project partners who report on them through the monitoring system.
Partner	A body or organisation (not being an individual) involved in the project development and/or implementation. They are identified in the Letter of Offer and the application form of the project. To ensure sound project management and implementation all Partners must have a Partnership Agreement with the Lead Partner. There are different types of partners, depending on their involvement in the project there are different types of partners. These can include the Lead Partner, Project Partner (partners with budget that are involved in the whole project lifecycle), Associate Partner (partners that do not have a financial allocation) and sub-partner (only applicable in open projects).
Partnership Agreement	An agreement between the Lead Partner and another organisation (not being an individual) who is a party to the agreement, and which defines their respective duties, functions, and responsibilities in the implementation of the project.
Performance Framework	A set of indicators with which the performance of the PEACEPLUS Programme will be reviewed. It allows monitoring, reporting on and evaluating the Programme during implementation and contribute to measuring the overall performance of the Funds. The performance framework

	consists of output and result indicators with associated milestones and targets. Projects must contribute to the achievement of these indicators.
Programme Monitoring Committee	The Programme Monitoring Committee (PMC) is the main decision-making body of the Programme. The Monitoring Committee members are drawn on a cross border basis. They are social partners, elected representatives and National Authorities of Ireland and Northern Ireland. It is chaired by the SEUPB and monitors the implementation of the PEACEPLUS Programme, ensuring the quality, effectiveness and delivery in line with the Programmes agreed objectives.
Public expenditure	Any public contribution to the financing of projects the source of which is the budget of public authorities, the budget of the Union related to the ESI Funds and others. It may also include any financial resources collectively contributed by employers and workers.
Real Costs	Costs which are supported by receipted invoices or accounting documents of equivalent probative value.
Result Indicator	An indicator to measure the effects of the interventions supported, with particular reference to the direct addressees, population targeted or users of infrastructure.
Retention	Payment withheld pending confirmation required works have been undertaken satisfactorily. Retention (in respect of a capital project) is a percentage (often 5%) of the amount certified as due to the contractor on an interim certificate that is deducted from the amount due and retained by the client. Retention ensures that the contractor properly completes the activities required of them under the contract. Retention amounts are released once the retention period has been observed.
Retention bond	Type of performance bond that protects the customer after a job or project is finished. It guarantees that the contractor will carry out all necessary work to correct structural and/or other defects discovered immediately after completion of the contract, even if full payment has been made to the contractor.

Simplified Cost Options (SCOs)	Simplified cost options consist of three different mechanisms for budgeting, claiming and reimbursing expenditure applicable to projects - flat rates, standard scales of unit costs and lump sums. It is an alternative to reimbursing real costs in order to reduce errors and the administrative burden on the grant recipient.
Small and Medium-sized Enterprises (SMEs)	The Commission's Directorate General for Enterprise and Industry (2005) defines micro, small and medium-sized enterprises (SMEs) in relation to three parameters: number of employees, annual turnover and/or annual balance sheet. Micro enterprises have below 10 employees and a turnover not exceeding €2 million. Small enterprises have below 50 employees and a turnover not exceeding €10 million. Medium sized enterprises have below 250 employees and a turnover not exceeding €50 million. Refer to Regulation (EC) No 2003/361.
Specific Objective	A concrete statement describing what the project is trying to achieve. It refers to the main approved list of outputs of the project. It will be evaluated at the conclusion of a project, assessing whether it was achieved or not.
State Aid	'State aid' means aid falling under Article 107(1) TFEU which shall be deemed for the purposes of this Regulation also to include de minimis aid within the meaning of Commission Regulation (EC) No 1998/2006 (1), Commission Regulation (EC) No 1535/2007 (2) and Commission Regulation (EC) No 875/2007 (3).
Steering Committee	<p>The Steering Committee(s) have responsibility for selecting projects – as delegated by the Programme Monitoring Committee. The Steering Committee(s) is constituted on a cross-border basis, will reflect the principles of partnership, fully reflect the balanced representation of the Monitoring Committee and have the necessary technical expertise and independence to assess projects for funding.</p> <p>The Monitoring Committee has delegated its responsibility for project selection to four Steering Committees as provided by Article 22 of Council Regulation (EU) No 2021/1059.</p>

Sustainable Development	An increase in economic activity which respects the environment and uses natural resources harmoniously so that future generations' capacity to meet their own needs is not compromised.
Systemic irregularity	'Systemic irregularity' means any irregularity, which may be of a recurring nature. It results from a serious deficiency in a management and control system, including a failure to establish appropriate procedures in accordance with the EU Regulation and the Programme Manual.
Work Package	A group of related project activities required to produce the main outputs of the project or to carry out a specific function within the project (e.g. project management).



Chapter 1
PEACEPLUS Programme

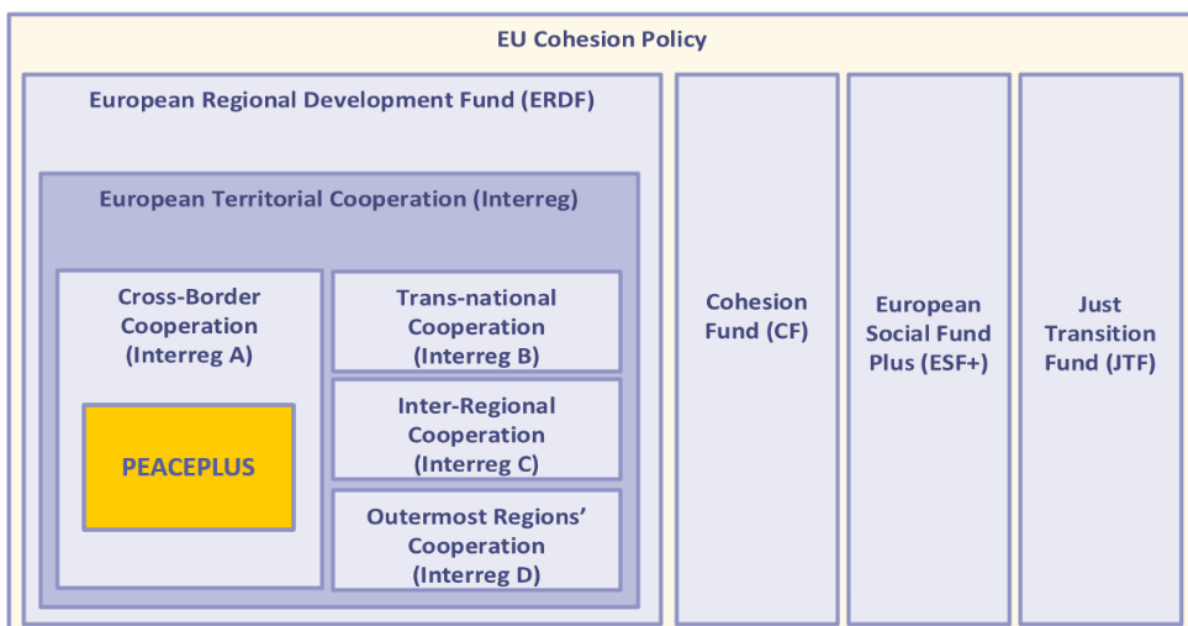
1.1 The Programme in Summary

PEACEPLUS will build Peace and Prosperity and ensure that this Programme will leave a lasting and tangible legacy across Northern Ireland and the border counties of Ireland. The Programme's strategy is to take the opportunities and address the needs arising from the peace process to boost economic growth and stimulate social and economic regeneration. It will promote social inclusion, particularly for those at the margins of economic and social life.

The Programme will address many long-standing social and economic challenges which continue to impact on communities. It will show particular emphasis on those issues facing rural border areas, and the ongoing challenges in urban settings.

1.2 PEACEPLUS within Cohesion Policy

The PEACEPLUS Programme is part of the European Union's Cohesion Policy, which seeks to reduce economic, social, and territorial disparities across the EU. The Cohesion Policy is a key EU policy that aims to promote economic and social convergence between Member States and regions. It supports job creation, business competitiveness, economic growth, sustainable development, and improvements to quality of life. The Cohesion Policy provides financial support for projects through different types of funding Programmes, outlined in the diagram below.



The PEACEPLUS Programme is one of several Interreg programmes across the European Union, and as such will be delivered with European Regional Development Funds. As an

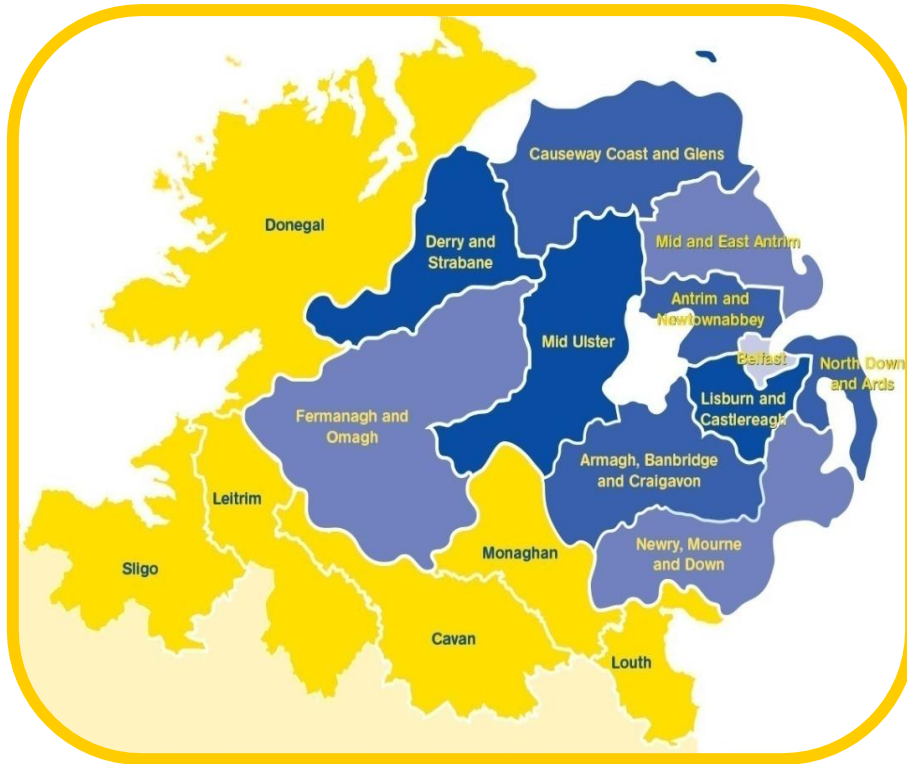
Interreg programme, PEACEPLUS promotes cooperation between regions and countries to help their economic and social development and to tackle the obstacle of borders. However, the key focus of the PEACEPLUS Programme the promotion of peace and reconciliation. Overall, the PEACEPLUS Programmes aims to deliver peace and prosperity within the Programme Area.

1.3 PEACEPLUS and the Finance Agreement

As the UK government is making a significant contribution to the Programme, but is no longer an EU Member State, a Finance Agreement was required to establish the legal, governance and financial framework for the PEACEPLUS Programme. As a legal agreement between Ireland, the United Kingdom, and the European Union, it will serve as a key document in determining procedures for procurement, communications, intellectual property, subsidies and more. The Programme shall be implemented by Ireland and the United Kingdom under the terms and conditions established in this Agreement, in the text of the Programme, and, insofar as relevant and appropriate, taking account of Ireland's status as an EU member state and the United Kingdom's status as a third country, in accordance with the basic acts.

1.4 The PEACEPLUS Programme Area

The Programme area includes Northern Ireland and the border counties of Ireland, namely Counties Cavan, Donegal, Leitrim, Louth, Monaghan and Sligo. This is the core Programme area.



Projects should focus on the Programme Area as the primary beneficiary of outputs and results. However, it is important to recognise the role the wider environment has on many of the issues being addressed in the Programme. For this reason, partners may be involved in the Programme from outside the Programme Area. This is referred to as the 'functional area'. Eligibility of partners will be covered in Chapter 3 (3.4.9).

1.5 Themes and Investment Areas

There are **SIX THEMATIC AREAS** of the **PEACEPLUS** Programme.



Please note that Investment Areas 1.2 and 6.2 will be managed on behalf of SEUPB by Pobal.

The Programme Overview Document includes further information on each Theme and Investment Area. Access the Programme Overview Document [here](#).

1.6 Key Documents

The main documents that will be of help in developing and delivering a project are listed below:

- **PEACEPLUS Programme** – The key document that sets the agreement between the Managing Authority and the European Commission on what the PEACEPLUS Programme aims to support with the funds, the allocations of the funds and how the funds will be delivered.
- [PEACEPLUS Programme Overview Document](#) – A citizen’s summary that describes the objectives and actions that are supported by the PEACEPLUS Programme, provides the total monetary allocations for each Investment Area and lists the outputs and results to be achieved with the support of the Programme.
- **PEACEPLUS Programme Manual** – Primary support document for applicants and project partners. It provides guidance for partners throughout the project, from project development to project closure. It also specifies the responsibilities and the requirements that the partners need to comply with.
- [Practical Guide for Applicants](#) – A guidance document that describes how to use the Jems system to develop the tasks in the different stages of the project lifecycle.
- **Call documents** - formal documents that provide detail of a funding opportunity. It includes information such as the objectives of the Call, the types of projects or activities that are eligible for funding, the amount of funding available, and the timeline for submission and selection. It may also include specific requirements for projects funded under the Call. The Call document serves as a guide for potential applicants who are interested in submitting a proposal for funding. Once the Call document is published, applicants can submit their project proposals for funding consideration.
- The SEUPB may provide **further guidance, explanatory documents and toolkits**.

In addition to the Programme documents and supporting materials detailed above, there are also some key administrative documents relevant to the project. These are outlined in the following table:

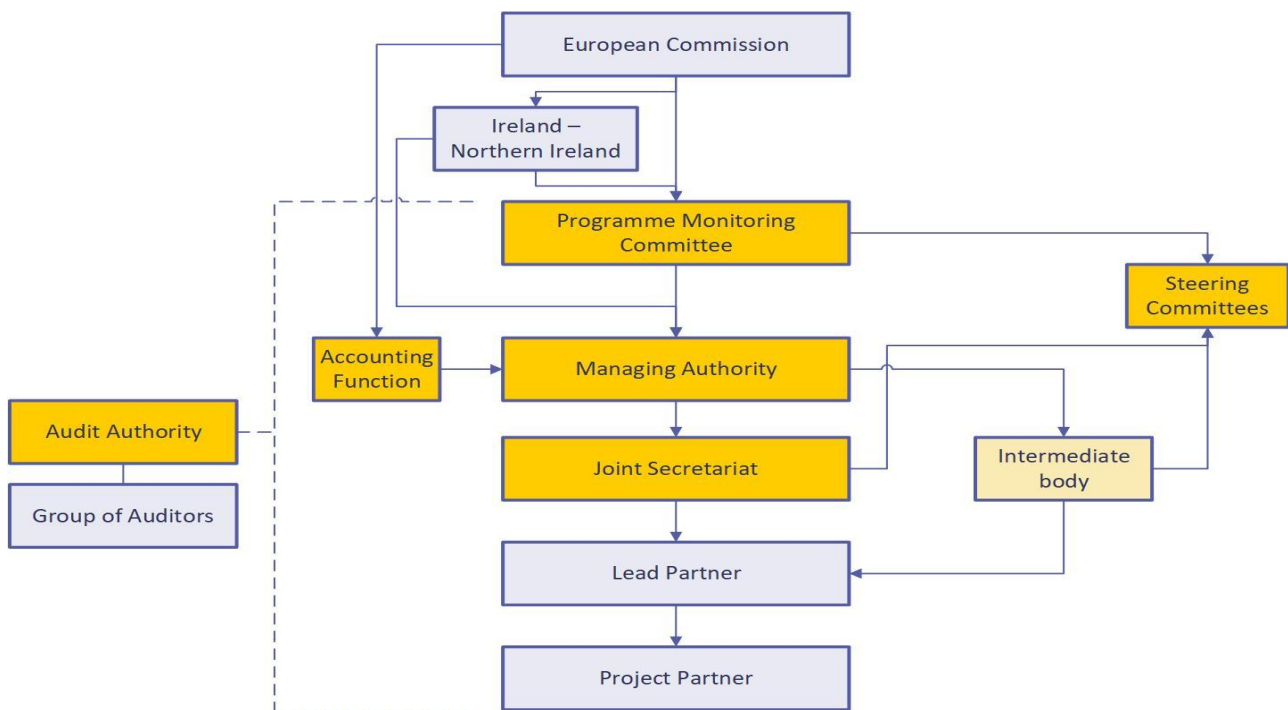
Application form	<p>A binding document that describes the project (objectives, results, outputs and partnership) and gives detailed information on the workplan and budget (including any supporting documents/attachments). Applicants seeking funding from the PEACEPLUS Programme must complete the Application form and submit it using the Jems system. Based on the selection criteria, the Programme bodies will assess the application forms and select them for funding.</p> <p>Once the project is approved, the application form becomes the reference document for the life of the project, from initiation, implementation and until its closure. Its content may be modified to a certain extent during the project's lifetime, but only in compliance with the Programme's rules and procedures.</p>
Letter of Offer	<p>The grant agreement between the Managing Authority and the Lead Partner of an approved project. It includes a description of the approved project, the amount of grant awarded, the expected outputs and results any specific conditions of the grant and the project period. The Letter of Offer also incorporates the standard conditions of grant.</p>
Partnership Agreement	<p>A contract between the Lead Partner and the partners that defines the rights and obligations of each partner in relation to the project.</p>
Progress Report	<p>An electronic document describing how the project is advancing in its implementation. This is a document compiled and submitted by the Lead Partner, made up of reports from other project partners. It involves financial and progress reporting, and achievement of the performance framework. This must be accessed and submitted through the Jems system. It permits the JS to monitor the progress of the project. In addition to this, the financial reports and achievement of the performance framework will be verified by the Programme bodies.</p>

In order to support applicants and project partners the SEUPB has developed the [PEACEPLUS Support Portal](#). This portal includes support materials for the Jems electronic monitoring system and guidance for the application process and implementation of projects.

1.7 Key Programme Bodies

The Special EU Programmes Body has the overall responsibility for the Programme. The SEUPB delivers the functions of the Managing Authority, Joint Secretariat, and Accounting Function.

The following diagram shows how the Programme bodies relate to each other:



1.7.1 Managing Authority (MA)

The Managing Authority is responsible for overall management and implementation of the PEACEPLUS Programme in accordance with the principle of sound financial management, and in compliance with the Regulatory Framework against which the Programme is governed. It ensures the effective and efficient implementation of the Programme and delivers the Programme strategy. The MA therefore takes the lead in establishing systems and

procedures, including simplification mechanisms, and ensures that these are maintained. The MA is also responsible for the evaluation of the Programme.

The MA ensures that the different Programme bodies interact efficiently and supports the Programme Monitoring Committee with their functions. The MA handles the more formal communications 'upwards' to the Member States and the European Commission (EC). It is assisted by the Joint Secretariat.

1.7.2 The Joint Secretariat (JS)

It is the role of the JS to support projects throughout the different phases of the Programme, from application throughout project implementation to closure. Appointed by the Managing Authority, the Joint Secretariat is responsible for the day-to-day implementation of PEACEPLUS Programme at project level. As such, the JS is responsible for the application and assessment process. It is also responsible for project monitoring those that have been approved. The JS assists applicants and partners in all stages of the project, from project initiation to post-closure. As part of the project monitoring, the JS is the first point of contact for projects and ensures that the partners deliver the projects in compliance with requirements.

The support that the JS provides to potential applicants and partners of approved projects includes:

- Detailed information about the project assessment process
- Advice and information on Programme Rules and the relevant EU Regulations
- Assistance during implementation and closure of a project
- Guidance with project modifications and issues.

Please note that the SEUPB is the Managing Authority and Joint Secretariat.

1.7.3 Programme Monitoring Committee (PMC)

The Programme Monitoring Committee (PMC) is the main decision-making body of the Programme. The PMC members are drawn from relevant agencies on a cross-border basis. They are social partners, elected representatives and National Authorities of Ireland and Northern Ireland. The Committee is chaired by the SEUPB and monitors the implementation of the PEACEPLUS Programme ensuring quality, effectiveness and delivery in line with the agreed Programme objectives.

1.7.4 Steering Committees

The Steering Committees have responsibility for selecting projects – as delegated by the Programme Monitoring Committee. The Steering Committees are constituted on a cross-border basis. They will reflect the principles of partnership, the balanced representation of the Monitoring Committee and have the necessary technical expertise and independence to assess projects for funding.

Within the PEACEPLUS Programme there are 4 Steering Committees in total:

- Steering Committee 1 – Theme 1 (Excluding Investment Area 1.2 Small Scale Projects), Theme 3 and Investment Area 4.3
- Steering Committee 2 – Theme 2 and Theme 4 (Excluding Investment Area 4.3)
- Steering Committee 3 – Theme 5 and Theme 6 (Excluding Investment Area 6.2)
- Steering Committee 4 – Investment Areas 1.2 and 6.2

1.7.5 Controllers

The controllers are responsible for verifying that the expenditure declared by each partner participating in a project complies with the applicable law and the Programme rules and that the funded products and services were delivered and paid.

The role of the controllers is to verify that the expenditure reported by the partners in each report fulfils the following conditions:

- the costs are eligible in line with the different levels of rules as stated in chapter 6 of this Programme manual, the Regulatory Framework and other national or internal rules;
- the conditions of the Programme, the approved application form and the Letter of Offer have been fulfilled;
- the invoices and payments are correctly recorded (through separate accounting records or appropriate accounting codes for the project) and evidence of the audit trail is sufficient;
- controllers must ensure that all documentation submitted includes sufficient detail to enable verification of authenticity with the originating party. For example supplier name, address, VAT number (where applicable), and invoice number
- the related activities, sub-contracted supplies and services are in progress or have been delivered or carried out;

- the EU and national rules have been respected; especially regarding information and publicity, public procurement, state aid and horizontal principles of gender equality, non-discrimination and sustainable development.

1.7.6 The Accounting Function

The Accounting Function is responsible for making payments directly to projects after the financial claim has been verified by a controller and approved by MA/JS. At Programme level, the Accounting Function is responsible for drawing up and submitting payment applications to the European Commission in relation to the PEACEPLUS Programme. It draws up the Programme's accounts, confirming their completeness, accuracy and veracity and certifies that the expenditure complies with applicable EU and national rules.

1.7.7 Audit Authority (AA)

The Audit Authority (AA) is the body responsible for carrying out system audits, audits on operations and audits of accounts in order to provide independent assurance to the Commission regarding the effective functioning of the management and control systems and the legality and regularity of the expenditure included in the accounts submitted to the Commission.

The AA prepares and implements an Audit Strategy, draws up and submits an annual audit opinion and an annual control report to the Commission. Audit work shall be carried out in accordance with internationally accepted audit standards.

Audits are carried out yearly on a sample basis to verify that projects have correctly declared expenditure in partner reports. The purpose of these audits is to detect mistakes in the accounting records at the level of individual projects and seek to obtain an overall picture of whether the management and control procedures and documents set up at Programme level are being applied, and whether they allow the prevention and correction of potential weaknesses and errors. Projects may be audited or checked even after the project has ended.

The AA is located within the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation (hereafter, for the purposes of this paper, called DPER) in Ireland. The AA will be assisted by a Group of Auditors (GoA) composed of a representative from the Member State and the third country participating in the programme (UK/NI). The GoA shall be responsible for audits carried out in its territory and shall be functionally independent from the bodies responsible for management verifications.

Should a project be selected for a sample audit (or any other audit or check), all project partners must cooperate with the auditors and present any documentary evidence necessary to assist with the assessment of the accounting documents. They must also give access to their business premises if requested by the auditors.

1.7.8 Pobal as Intermediary Body

The Investment Areas 1.2 and 6.2 are managed by Pobal on behalf of the SEUPB. They will deliver several of the functions described above. Pobal is a state-sponsored organisation in Ireland with responsibility for administering and managing government and EU funding aimed at supporting social inclusion and addressing social disadvantage. You can find out more information on Pobal [here](#).

1.8 Jems – the Electronic Monitoring System

As part of delivery of the PEACEPLUS Programme, the SEUPB as the Managing Authority is required to have an electronic monitoring system for the implementation of the Programme. For PEACEPLUS, this monitoring system will be Jems.

Jems is an online system covering the full project life cycle within one monitoring tool. Applicants to the PEACEPLUS Programme will use the system initially to apply to the Programme. Successful projects will continue to utilise Jems throughout their project lifecycle to report and record their project journey. Applicants of projects to be supported by SEUPB and partners of approved projects must register in Jems to be able carry out the administrative responsibilities within the project lifecycle.

The Programme bodies will also complete their functions within Jems, including assessment and approval of the applications, controls and reimbursement of expenditure, monitoring of the project progress, etc. Therefore, all auditable information and documentation should be included in the online forms in Jems and uploaded to the system in the case files.

The PEACEPLUS Jems site can be accessed [here](#). It can be accessed via standard web browsers like Google Chrome, Microsoft Edge, or Mozilla Firefox (recent versions). For working in Jems, working on a computer is recommended over the use of a mobile device.

A helpdesk for technical support specifically dedicated to Jems can be reached via the PEACEPLUS Support Portal ([here](#)). Please note that to raise a ticket for support, you will need to create a user profile.

1.9 PEACEPLUS Support Portal

Support will be provided to projects through the 'PEACEPLUS Support Portal'. On the support portal applicants can access key information in various user-friendly forms, including user manuals, troubleshooting guides and FAQ resources. The SEUPB has produced a suite of 'how to' videos to support partners while they use Jems and develop and deliver their projects. Projects can also raise support tickets through the portal, should they require further assistance or guidance. Applicants should note that this is the primary source of information on the Programme and application process.

The PEACEPLUS Support Portal can be accessed [here](#).

Chapter 2

General Principles of the Programme



2.1 Data processing and protection

Throughout assessment, implementation and delivery of the Programme, SEUPB collects, holds, and processes data. This may include personal information from applicants and project partners, beneficiaries, and stakeholders. This data is collected for the purpose of enabling the SEUPB to implement, manage, monitor, and evaluate the funding awards, for verifications and audits and for communicating with funded projects on various aspects of the PEACEPLUS Programme.

Implementation and delivery of the PEACEPLUS Programme will sometimes require sharing this information with third parties. If this is the case, it will only be shared where the third party has a need to know the information for explicitly specified, legitimate purposes. Any sharing will be in line with SEUPB's Privacy Notice, and the third party will have agreed to comply with applicable Data Protection Laws and adhere to the conditions set out in the SEUPB Privacy Notice.

Important information on PEACEPLUS data collection responsibilities for Lead Partners and Project Partners, as outlined in a memo issued to all Lead Partners in July 2025, is available in Annex 8.

The SEUPB will process personal data in accordance with the Data Protection Act 2018, UK GDPR and the General Data Protection Regulation (Regulation (EU) 2016/679).

For further details regarding the types of personal data SEUPB collects, how it is used, with whom it is shared, and the rights available to you as a data subject regarding this use of your information, please refer to the Privacy Notice at <https://www.seupb.eu/privacy-notice> .

Under the EU and UK General Data Protection Regulation (GDPR), the SEUPB relies on the following lawful bases for processing this personal data:

- Article 6(1)(e) 'public task'
- Article 6 (1)(f) 'legitimate interests'.
- Article 6 (1)(a) 'consent'
- Article 9 (2)(6) 'substantial public interest'

2.1.1 Data Sharing: Controller to Controller Transfers of Data

Under UK GDPR, 'controller' means the natural or legal person, public authority, agency or other body which, alone or jointly with others, determines the purposes and means of the processing of personal data. Both SEUPB and the Lead Partner are 'controller' of data under GDPR. It is good practice to have a Data Sharing Agreement (DSA) when controllers share data with one another. These agreements set out the purpose of the data sharing, cover what happens to the data at each stage, set standards and help all the parties involved in sharing to be clear about their roles and responsibilities. A DSA must be established between the SEUPB and the Lead Partner of all funded projects, at the stage of signing the Letter of Offer.

In an EU Programme context, a 'controller' has a different definition, it is someone who performs management verifications on partner expenditure (refer to section 1.7.5 for controller responsibilities). Controllers in this context must enter into a DSA with SEUPB and the Lead Partner.

2.2 Co-financing rate

Under the PEACEPLUS Programme, project activities are supported by the ERDF fund and the match-funding. The maximum rate that the ERDF funds can support is called the co-financing and is a maximum of 80% of the eligible expenditure of the project and each individual partner. Within the PEACEPLUS Programme the match funding is given by the Government of Ireland, UK Government and Northern Ireland Executive. This is why the PEACEPLUS Programme can fund up to 100% of the eligible project costs.

The co-financing rate and total public contribution used to support a project may vary based on the State Aid and revenue. In these cases, the partners themselves may need to provide match funding from their own budget or external sources. If a Partner is intending to rely on external funding, then a Letter of Engagement from the organisation providing the external funding should be attached to the Application Form setting out the amount and conditions for the provision of this funding.

2.3 EU State Aid and UK Subsidy Regime

This section is for guidance purposes only and does not constitute legal advice on the subject of EU State Aid or the UK Subsidy Scheme.

Some complementary information is available via the link Article 107(1) TFEU, [Commission Notice on the notion of State aid as referred to in Article 107\(1\) of the Treaty on the Functioning of the European Union](#) and the [Subsidy Control Act 2022](#).

2.3.1 Introduction and Overview

State Aid Rules are the European Union's rules controlling the granting of State subsidies, with the aim of ensuring that there is fair competition across the single market. This guidance sets out the general principles of State Aid in accordance with the European Union's legislation, however it is not a definitive text on the subject. If further information is required on State Aid please refer to Article 107(1) TFEU, [Commission Notice on the notion of State aid as referred to in Article 107\(1\) of the Treaty on the Functioning of the European Union](#) and the [DG Competition website](#).

The UK has introduced its own domestic subsidy control regime as part of the new EU-UK Free Trade Agreement, in place of the EU State aid rules. The regime is designed to ensure a 'level playing field for open and fair competition and sustainable development' between the UK and the EU. The regime provides a framework that allows public authorities to award subsidies efficiently, while ensuring that such subsidies do not distort the domestic market or fall foul of the UK's international commitments on subsidy control. If further information is required on the UK Subsidy Scheme, please refer to [Subsidy Control Act 2022](#).

2.3.2 Requirements for Lead Partners at Application Stage

It is easier to build a project having considered EU State Aid and UK Subsidy rules from the beginning rather than attempting to modify a developed project after it is realised that it will contain a risk of EU State Aid and/or UK Subsidy. Therefore, as part of the application process SEUPB expects each Lead Partner to complete a detailed self-assessment on behalf of all Project Partners (Annex 3) in order to evaluate whether EU State Aid and/or UK Subsidy rules apply for their project. The assessment must consider whether any project partner or end beneficiary could be in receipt of Aid. It is important to note that private, public, non-profit organisations, universities, etc. may all be State aid relevant, depending on the activities it is engaged in rather than the legal status of the organisation.

The EU State Aid and/or UK Subsidy assessment must be completed whilst considering two levels:

- Direct Aid – this is State Aid relevant to direct recipients of the grant, i.e. project partners.

- Indirect Aid (Secondary State Aid) – this is State Aid relevant to end beneficiaries of a project.

This assessment provides the basis for whether the proposed project potentially falls under the scope of State Aid and/or UK Subsidy scheme and is to be uploaded to JEMS as a mandatory attachment. Therefore, within the self-assessment it is important to clearly document the rationale for each response and the Lead Partner reached their conclusion under each criterion. For a full assessment to be carried out, the Lead Partner must also consider each Project Partner in turn against each of the EU State Aid and/or UK Subsidy schemes criteria which should be fully documented under each question. Following submission of the self-assessment, SEUPB will review the submitted self-assessment as part of the application assessment process.

SEUPB has created the guidance below to assist applicants to complete the assessment. If the applicant is in any doubt, they should seek legal advice before submitting the assessment. In addition, if the applicant deems their project to potentially fall under the scope of the EU State Aid and/or UK Subsidy schemes, the Lead Partner should set out a detailed plan of how they plan to manage their obligations under the respective rules in the box provided, citing any legal advice as required.

2.3.3 What is EU State Aid and the UK Subsidy Scheme

The basic definition of State Aid is found in Article 107 of the Treaty of the Functioning of the European Union, which states; “Any aid granted by a Member State or through State resources in any form whatsoever which distorts or threatens to distort competition by favouring certain undertakings/enterprises or the production of certain goods in so far as it affects trade between Member States.”

The UK Subsidy Scheme has been developed following the United Kingdom’s withdrawal from the European Union and came into force on 04 January 2023. The basic definition is found within the UK Subsidy Act 2022; “a subsidy is where a public authority provides support to an enterprise that gives them an economic advantage, meaning equivalent support could not have been obtained on commercial terms. This could include, for example, a cash payment, a loan with interest below the market rate or the free use of equipment or office space. However, without proper controls, subsidies can cause economic harm or distortive effects. Subsidies can give recipients an unfair advantage over their competitors or be an inefficient use of public money if they do not bring about net positive change.”

For ease of understanding this is often broken down into 6 component parts:

- 1. Transfer of State resources.** When financial assistance¹ is given, directly or indirectly, from public resources by a public authority, there is a transfer of State resources. This can consist of money (such as grants) or other benefits (such as rent-free buildings, free training courses, or specific tax exemptions etc.). Public authorities include any entity which exercises functions of a public nature. Public resources include public funds that are administered by the European Union, Irish and UK governments, the devolved administrations, or local authorities, whether they are given directly, through other public bodies (such as agencies), or through private bodies. This criterion is automatically met when considering direct beneficiaries of the PEACEPLUS programme as the ERDF funds are considered State Resources. However, it is important to carry out the State Aid analysis for the end beneficiaries of the project.
- 2. Specificity or selectivity.** It refers to favouring “certain” undertakings. Financial assistance is specific or selective when it benefits one or more undertaking/enterprises over one or more other undertakings/enterprises with respect to the production of goods or provision of services. The financial assistance may be provided directly or indirectly to specific or selected beneficiaries determined on a discretionary basis by the public authority, as well as assistance that benefits (directly or indirectly) only undertakings/enterprises in a particular sector, industry, or area, or with certain characteristics. So selectivity has broad meaning in this context, and includes not just selecting specific organisations, but also support that is specific to a single sector, industry or region. A measure that has general application (such as a tax cut to all businesses) does not constitute State Aid or a Subsidy, as it is not selective. The award of grant funding is always selective as a specific group of Project Partners will receive the funding.
- 3. Undertakings or enterprises: engagement in economic activity.** Undertakings or enterprises are entities (i.e. any persons, or groups of persons under common control) that engage in an economic activity. An economic activity is any activity consisting of offering goods and services on a market, whether or not the entity offering the goods or services is charging for the service or there are other entities offering similar goods

¹ Financial assistance may take any form. For instance, it could include grants or activities delivered by the project that have value on the market.

or services on the market. Therefore, the application of State aid rules does not depend on whether the entity is set up to generate profits. This criterion can be met regardless of the legal status of the organisation, so public sector organisations such as County Councils may be considered undertakings/enterprises, along with charities and other not for profit organisations. The test of economic activity is whether or not a market exists or could exist. The fact that an organisation is providing goods or services for free, entirely financed by the state, does not mean that it is impossible for a market to exist, and the activity is not economic activity.

4. **Advantage.** Under the EU's State aid rules and Limb B of the UK subsidy test, financial assistance is only a subsidy or State aid when it confers an economic advantage on one or more undertakings/enterprises. This will be the case when the benefit that an undertaking/enterprise receives is on terms that the market would not provide or is on terms that are more favourable than would typically be available to undertakings/enterprises on the market. It is not necessary that such financial assistance is, in fact, currently available to the undertaking/enterprise, only that it could be provided by a private operator. For some types of financial assistance this will be a straightforward determination, since they are generally not provided on market terms (e.g. a grant or a tax relief). For others (e.g. a loan, an equity investment, or the purchase of goods or services), the public authority must determine whether the terms are market terms.

5. **Distorting effect on trade between EU member states and Northern Ireland/UK (EU State Aid Only).** EU State aid guidance² is that an effect on trade (between Member States) cannot be merely hypothetical or presumed. The effect on trade between the member states of the European Union and the Northern Ireland/UK cannot be merely hypothetical, presumed, or without a genuine and direct link to Northern Ireland/UK. It must be established why the measure is liable to have such an effect on trade between the member states of the European Union and Northern Ireland/UK, based on the real foreseeable effects of the measure.

6. **Distorting effect on trade either within the UK or trade/investment between the UK and a country or territory outside the UK (UK Subsidy only).** Under the UK Act a subsidy must have or be capable of having, an effect on competition or investment

² This guidance is also detailed in the EU's guidance on the application of the State aid rules under Article 10 of the Windsor Framework.

within the United Kingdom or international trade or investment. This must be a genuine adverse effect that is more than incidental. To assess this test, the market or markets in which the beneficiary or beneficiaries operate must be understood, including the nature of competition in those markets in the UK, any international trade flows, and any investment flows (from the UK or internationally).

2.3.4 Self-assessment for EU State Aid and UK Subsidy

The information below provides a step-by-step guide to carrying out a basic assessment to determine whether EU State Aid and/or UK Subsidy is present in a project. The Lead Partner should conduct this assessment, then record their findings in detail within Annex 3 as part of the submission of their application.

Step 1 – Is there a transfer of State resources? I.e. is the activity granted by the State and through State resources

Is the activity granted by the State and through State resources? Provide details.	YES – Proceed to next question NO – No State Aid or UK Subsidy
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The first step is to identify all potential recipients of any aid. All members of a project partnership are automatically in receipt of State Resources, as they are in receipt of Programme Funds. However, at the same time it is important to carry out the State Aid analysis for the end beneficiaries of the project.

Once potential recipients are identified then the following test needs to be applied to all of them. At the project development stage, it will be sufficient to consider groups of recipients where the precise identity of the beneficiaries is not known.

Examples

- A project develops a consultancy service for SMEs in the Programme area. The SMEs that are receiving the consultancy service are potential recipients.
- A project develops a “test site” to be used by companies in the Programme Area to test new forms of Low Carbon electricity generation. The users of this test site are potential recipients.

- A project develops a new technology for attracting tourists to a location, and tests it for free at a tourist attraction. The owner of the tourist attraction is a potential recipient.

Step 2 - Is the financial assistance specific or selective? i.e. it favours certain undertakings/enterprises or the production of certain goods?

Is the grant selective meaning it favours certain undertakings/enterprises or the production of certain goods? Provide details.	YES – Proceed to next question NO – No State Aid or UK Subsidy
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If a measure is of general application, then it is not considered a State Aid. For a measure to be considered as having general application the advantage it gives needs to be applicable to all undertakings/enterprises across all sectors. In PEACEPLUS projects where there is almost always a targeted region or sector, Aid will almost always be considered to be selective. All direct beneficiaries of the project are recipients of selective aid due to the programmes selection process.

Step 3 - Are any of the recipients of the financial assistance undertakings or enterprises? i.e. are the project partners or end beneficiaries involved in economic activity?

List all project partner(s)³ and end beneficiaries and identify whether they are involved in economic activity. and if so, clearly define the current activities. If so, define the activities receiving financial assistance within the project and establish if they are economic or non-economic.	YES – Proceed to next question NO – No State Aid or UK Subsidy
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Undertakings or enterprises are entities (i.e. any persons, or groups of persons under common control) that engage in an economic activity, which means offering goods and services on a

³ This includes sub-partners.

market. If the recipient is engaged in both economic and non-economic activity, it should be considered an undertaking/enterprise only in relation to its economic activity.

The test applied is one of potential rather than of the actual existence of a market in the goods and services. The question whether a market exists for certain services may depend on the way those services are organised in the Member State concerned and may thus vary from one Member State to another. Moreover, due to political choice or economic developments, the classification of a given activity can change over time. What is not an economic activity today may become one in the future, and vice versa. The decision of a public authority not to allow third parties to provide a certain service (for example, because it wishes to provide the service in-house) does not rule out the existence of an economic activity. In spite of such market closure, an economic activity can exist where other operators would be willing and able to provide the service in the market concerned. More generally, the fact that a particular service is provided in-house has no relevance for the economic nature of the activity.

If an organisation is engaged in economic activity then it is considered an undertaking/enterprise for the purpose of State Aid Law and UK Subsidy, irrespective of its legal status or the main purpose of the organisation.

Example

A local authority installs solar panels on the roof of one of its buildings with the intention of selling electricity. Although the main purpose of the local authority is not economic, this part of its activities are considered an “undertaking/enterprise”, as it is engaged in economic activity.

Step 4 - Does the financial assistance confer advantage on an undertaking/enterprise that it would not have received otherwise or under market conditions?

Does the financial assistance confer advantage on any project partner or end-beneficiary that it would not have received otherwise or under market conditions?	YES – Proceed to next question NO – No State Aid or UK Subsidy
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In order to be considered a State aid or subsidy, financial assistance, given by public authorities from public resources, must confer an economic advantage on one or more undertakings/enterprises.

It is also essential to consider other secondary or end beneficiaries which may also gain an indirect advantage on participating in the project. If this is the case, this should be considered as an advantage and would therefore be deemed as state aid and/or Subsidy. For example, if a project is providing something free of charge to undertakings /enterprises then EU State aid and/or Subsidy will apply.

In order for a measure to be considered as “favouring” a certain undertaking/enterprise, it must confer an advantage on the recipient of the financial assistance. Therefore, purchase of goods and services at market rates will not be considered State Aid as it is presumed that a company operating at normal market rates will not be gaining a benefit.

Payment for Goods and Services (such as construction work or purchase of equipment) that is made through an open procurement process (See Guidance Note 6 on Project Implementation, Section on Public Procurement) will not be considered a state aid, as carrying out business on the open market is not considered to grant an advantage. Therefore, adherence to public procurement rules is a strong defence against payments to companies being considered state aid.

Applying the same principles, if a project output is made available at a market rate then there is no advantage to the end beneficiary. This is sometimes described as the “Market Economy Investor Principle,” which is that if it can be demonstrated that a transaction is at the same rate as a private investor, then it is not State Aid or a UK Subsidy.

Example

A project develops a testing rig for testing energy generation systems developed by SMEs in the Programme Area. This is offered free of charge to SMEs. As the SMEs do not have to pay for the use of the rig, they are gaining an advantage as they would usually have to pay for this service.

Alternatively, if the project were to charge a market rate for the use of the testing rig, there would be no advantage to the users.

Step 5 - Is there a (foreseeable) distorting effect on European competition and or trade between Member States of the EU and Northern Ireland/UK (EU State Aid effect of trade test)?

Is there a (foreseeable) distorting effect on European competition and or trade between Member States of the EU and Northern Ireland/UK (EU State Aid effect of trade test)? Provide details.	YES – Proceed to next question NO – No State Aid
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This is a test of whether the measure will impact on a market in which a supplier or investor from another member state could enter. Only if there is an extremely localised measure will it be considered not to have the potential to affect trade between member states.

A measure granted by the state is considered to distort or threaten to distort competition when it is liable to improve the competitive position of the recipient compared to other undertakings with which it competes. An effect on trade between Member States cannot be hypothetical or presumed. It must be established why the measure distorts or threatens to distort competition and is liable to have an effect on trade between Member States, based on the foreseeable effects of the measure.

Example

If a grant was awarded to a Water Park which aimed to purchase a slide which would be advertised as the biggest slide in Europe. This addition would have potential to attract tourists from other EU Member States as a potential new Tourist Attraction. Thus, this project could be considered State Aid due to its potential of distorting trade between Member States as an increase in tourism could result.

Alternatively, if the purchase of a slide was to replace an existing slide or a slide similar to others which are already present within the Programme target area. This would not be considered to affect trade between member states provided it is primarily used as an amenity for local people and is not a tourist attraction that could attract people from outside the local area and thus, would not be considered state aid.

Step 6 – Is there a (foreseeable) distorting effect on trade either within the UK or trade/investment between the UK and a country or territory outside the UK (UK Subsidy control regime effect on trade test).

<p>Is there a (foreseeable) distorting effect on trade either within the UK or trade/investment between the UK and a country or territory outside the UK (UK Subsidy control regime effect on trade test). Provide details.</p>	<p>YES – Proceed to conclusion NO – No UK Subsidy.</p>
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This test assessed whether the financial assistance has, or is capable of having, an effect on competition or investment within the UK, or on trade or investment between the UK and another country or territory, or both. Financial assistance envisaged by public authorities must be capable of producing a relevant effect, such that it is capable of having a genuine, adverse effect that is more than incidental or hypothetical on competition or investment in the UK, or international trade or investment, in order to constitute a subsidy.

To pass the test it must be foreseeable that the measure will, or is capable of producing, a genuine adverse effect. If there is no evidence of a currently operating or prospective market then it is unlikely there will be an effect. However, this will generally be the exception, and in most cases, it is expected there will be an effect. In relation to this the Statutory Guidance notes that a measure could have a relevant effect on competition and investment in the UK even where the market covers a very small geographical area or where the amount of financial assistance is very low. Finally, the assessment should also be forward-looking and consider foreseeable market developments.

Example

If an enterprise is operating in a market inherently without competition and there is no evidence of any potential market entry (e.g., a hairdresser in a remote village). The enterprise is providing a wholly unique good or service with no relevant competitors domestically or globally, and no evidence of any potential market entry. This would therefore not constitute as a Subsidy.

Conclusion

If a project meets all of tests 1-5 it is likely that the project falls under EU State Aid Rules.

If a project meets all of tests 1-4 and test 6, it is likely that the project falls under UK Subsidy Rules.

In either of these two cases, the Lead Partner should then assess whether the State Aid/Subsidy can be managed.

Approaches to managing EU State Aid and/UK Subsidies:

- **Following a public procurement process** – the risk of State Aid can be minimised by procuring the element of the project that falls under the scope of State Aid. A provider selected following an open and transparent procurement process would mean that aid has not been selective.
- Conversely, if an element of a project is delivered directly by project partners that are engaged in economy activity, this increases the risk of State Aid. In this case, project applicants are advised to carefully consider the necessity of including such organisations in the project partnership. SEUPB advises that such organisations are only included in project partnerships where they clearly add value to partnership (for instance, have integral input to project design or will have a role in strategy decision-making of the project).
- **Cancelling comparative advantage** - forcing projects to follow the open access principle. This means that all project products providing a competitive advantage must be available to the market. This can be done through relevant conditions at the contracting stage. These will then need to be monitored by the managing authority.
- **Cancelling State aid and/or Subsidy relevant activities** - programmes can remove undertakings/enterprises from the project application if they do not impact the overall assessment of the application. If removal of the undertakings/enterprises impacts the assessment of the project, there will need to be a re-assessment.

Approaches to managing potential State Aid:

- **De minimis** - based on the principle that the negative effects on competition as a result of state aid can be mitigated if that aid is kept to a minimum. The general rule is that the aid will not be considered to breach State Aid rules if the aid is less than the threshold proscribed in the De Minimis regulation. The maximum amount is per undertaking, per Member State or third country within the previous three fiscal years from the date of granting the aid. Details of the current threshold can be found on the [DG Competition website](#). It should be noted that De minimis aid cannot be granted to undertakings active in certain sectors which are detailed with the relevant regulations.
- **General Block Exemption Regulation (GBER)** - Allows measures to be provided which are in line with Commission and member state priorities. These priorities are set out in the various GBER articles. Articles identified as potentially relevant to PEACEPLUS include (but are not limited to) Article 20 and Article 20a. It should be

noted that funding through the GBER articles can result in the co-financing rate of partner costs being reduced and can modify programme eligibility rules, such as regarding the eligibility of recoverable VAT.

Approaches to managing potential UK Subsidies:

- **Minimal Financial Assistance** - MFA can be used to award low value subsidy. MFA can be awarded provided the recipient has not reached the allowance threshold of £315,000 within the applicable period (the elapsed part of the current financial year (i.e., from 1 April), and the two financial years immediately preceding the current financial year) and will not breach this threshold on receipt of the subsidy.
- **Setting up a Subsidy Scheme** – alternatively SEUPB can set up a Subsidy Scheme. Any scheme set up will need to comply with the requirements set out under the [Subsidy Control Act 2022](#), including the UK Subsidy Act's seven principles.

2.4 Horizontal Principles

In the context of the EU funded work, the Horizontal Principles are core principles of importance that cut across and have relevance to all areas of work of Programmes and projects supported by the EU. These are:

- Sustainable Development
- Equal opportunities and non-discrimination
- Equality between women and men; and
- Compliance with the EU Charter of Fundamental Rights.

In practical terms this means that projects must not violate these principles in their activities, outputs, and results, or at the very minimum should be neutral in their effect on them. The project assessment will consider the promotion of these horizontal principles as a positive factor. Projects should therefore mention if they are planning any specific measures to follow these principles.

The SEUPB has developed a guidance for applicants on how to demonstrate contribution to Horizontal Principles within the PEACEPLUS Programme. This paper outlines how the Programme will measure contribution to the Horizontal Principles in the project selection

process, and what you can do to both enhance these values in your own project and communicate how you will do that through the application process. You can find this guidance [here](#).

In the application process the contribution to the overall score of the Horizontal Principles is as follows: equality (10%) and sustainable development (10%). In the case of the PEACEPLUS Programme, the Horizontal Principles have been grouped into two main categories Sustainable Development and Equality (Equality, Accessibility and Non-Discrimination). These are detailed in the following sections. Please carefully check the related eligibility criterion to make sure the application complies with the Programme's requirements.

2.4.1 Equality

The assessment of contribution to Equality, Accessibility and Charter of Fundamental Rights of the European Union is based on the following scoring criteria:

- **Equal Opportunities and Non-Discrimination:** The project makes a positive contribution to the principles of equal opportunities, non-discrimination and good relations in respect of religious belief, political opinion, gender, race, disability, age, marital status, dependants and sexual orientation
- **Gender Equality:** The project makes a positive contribution to the principle of equality between men and women, gender mainstreaming and the integration of a gender perspective
- **Specific criteria for the Investment Area as established in the Call (if applicable):** These extra criteria are based on the specific needs of the Investment Area or assessments carried on the Programme (e.g. Do No Significant Harm assessment).

All projects must show clear actions and pathways which contribute to the promotion of equality, accessibility and protection of [fundamental rights](#). Assessors will provide an overall score for Equality, Accessibility and Non-Discrimination.

2.4.2 Sustainable Development

Projects are expected to show how they will make a contribution to sustainable development. To measure this, PEACEPLUS projects will be scored on the following criteria:

- **Positive contribution:** The project makes a positive contribution to the principle of sustainable development as set out in Art 11 TFEU, taking into account the UN

Sustainable Development Goals, the Paris Agreement and the “Do No Significant Harm” principle.

- **Environmental Impact Assessment:** For operations that fall under the scope of the Directive on the Assessment of the Effects of Certain Public or Private Projects on the Environment (2011/92/EU of the European Parliament and the Council) are subject to environmental impact assessment or a screening procedure and that the assessment of alternative solutions has been taken in due account, on the basis of the requirements of the Directive.
- **Long-term impact:** Ensure that for investments in infrastructure with an expected lifespan of at least five years, an assessment of expected impact of climate is carried out.
- **IA Specific Criteria:** Specific criteria for the Investment Area as established in the Call (if applicable) These extra criteria are based on the specific needs of the Investment Area or assessments carried on the Programme (e.g. Do No Significant Harm assessment).

For further information, please refer to the "PEACEPLUS Programme, Demonstrating Contribution to Horizontal Principles. Applicant Guidance". It can be found here: <https://peaceplussupport.seupb.eu/op/p/64101bc45236db757bdf5c1f/detail/>

These criteria are not necessary for all projects, particularly if there is no capital investment involved. Therefore, it is likely that many of the projects will be scored on the first bullet point: positive contribution. PEACEPLUS is a diverse Programme of funding, and so the projects being assessed will have varied scope and budgets. The differences in the scale and purpose of projects will be considered when assessing the projects.

2.4.3 Minimum Standards

Applicants are expected to meet a minimum standard relating to equality and sustainability. These are statutory (legal) obligations for all public institutions and for most professional and charitable bodies:

- Equality Analysis has been conducted, considering the impact of the project on all protected groups AND considering impact on those in receipt of social security or housing benefits;
- Where required, Equality Impact Assessment and Do No Significant Harm Assessments have been carried out (Requirements for this will be stated in Call documents);

- Presence of at least one explicit equality objective and one explicit sustainability objective (these can be the same objective if it meets both, e.g.: relating to gender equality which is also a SDG);
- Data and indicators disaggregated by protected groups where applicable – monitoring forms templates will be provided by Programme Officials;
- Commitment to include equality and sustainability outcomes in reporting;
- Commitment to accessibility in any participation and dissemination activities across the life of the project.

Projects will not be expected to lay out how these obligations will be met. These will not be measured separately during the project selection process, though some of the projects may submit references to some of these activities as evidence of their contribution to the Horizontal Principles. By accepting the Letter of Offer, or signing up to a partnership agreement, partners are agreeing to pro-actively work to meet these minimum standards.

Good practice policies for all of these areas are readily available. Smaller organisations might look to bodies such as the [Charity Commission](#) or [Northern Ireland Council for Voluntary Action \(NICVA\)](#) in Northern Ireland, and [The Wheel](#) or [Charities Regulator](#) in Ireland.

2.5 Cooperation Principles: the 4 J's

There are four cooperation criteria present in good territorial cooperation projects⁴. These four cooperation criteria are joint development, joint implementation, joint staffing, and joint financing:

- **Joint development** means that your project proposal must clearly integrate the ideas, expectations, priorities and contributions from all participating partners. The partners should share the understanding of the project needs and contribute to achieve the results.
- **Joint implementation** means that activities must be carried out and coordinated by all participating partners. There must be a balanced distribution of tasks and responsibilities, links between the activities of each partner and regular contacts.
- **Joint staffing** means that the project should divide the tasks and that the project structure should not duplicate functions if not necessary. There should preferably be

⁴ Article 23 (4) Regulation (EU) 2021/1059

one joint project manager, one joint financial manager etc. for the whole project. Normally, these would be the Lead Partner's responsibility.

- **Joint financing** means that the different partner budgets form together the joint budget for the whole project. There is only one EU-funding decision per project.

Applicants will be expected to demonstrate these principles in project design; through work packages, budgets and a project organisational chart.

2.6 Anti-fraud policy

The PEACEPLUS Programme is committed to the prevention of fraud and the promotion of an anti-fraud culture and has adopted a proactive, structured and targeted approach to address all four aspects of the fraud cycle – Prevention, Detection Corrections and Prosecution. Any attempt to defraud the EU budget is unacceptable and will not be tolerated. It is the SEUPB policy to investigate all suspected fraud and any allegations of fraud. This includes knowingly making a false declaration and exercising or attempting to exercise undue influence over Programme processes at any stage of the project lifecycle.

In compliance with Article 69(2) and (12) of Regulation (EU) 2021/1060. The SEUPB Managing Authority will take all required actions to prevent, detect and correct and report on irregularities including fraud. This includes the collection of information on beneficial owners in compliance with data protection rules. Refer to section 5.1.5 for further information on beneficial owners.

The SEUPB has put in place in compliance with Article 74 of Regulation (EU) 2021/1060 proportionate anti-fraud measures based on a thorough fraud risk assessment of our operations.

The SEUPB use the IT reporting tool ARACHNE to support with the identification of risky operations and completes an internal fraud risk assessment which includes a review of risk related to conflict of interest and double funding.

The procedure to be followed in the event of a fraud being detected or suspected is detailed in our Anti-Fraud Policy and Fraud Response Plan which can be found [here](#). These documents provide additional detail on how instances of fraud can be reported

Under EU Programme rules it is a mandatory requirement that any cases of fraud or suspected fraud be reported to the EU Anti-Fraud Office (OLAF). OLAF investigates fraud against the EU budget, corruption and serious misconduct within the European institutions, and develops anti-fraud policy for the European Commission. OLAF co-operate with the Anti-Fraud coordination service (AFCOS).

The SEUPB has robust procedures in place to manage any perceived or potential conflicts of interest for each project.

Individuals should complete a declaration of interests form, as to the nature of any conflict/potential/perceived conflict; and agree the relevant course of action with SEUPB management. Further details on this process can be found in section 4.6.

SEUPB management will discuss and document the decisions on each conflict considered, including the specific actions taken to mitigate/address. The SEUPB maintains a conflicts of interest register detailing any declared conflicts, either perceived or actual, and the appropriate actions taken.

Actions to be taken by Lead Partners in cases of fraud

It is important that any potential case which could involve fraud or corruption is dealt with in the strictest confidence. If fraud/corruption is suspected or detected the matter should be reported immediately to an appropriate Senior Manager within your organisation and to the Managing Authority.

Further information on definitions of fraud, including what to do if you suspect fraud and how to contact SEUPB with any suspicions or concerns, can be found on SEUPB's website: <https://www.seupb.eu/contact-us/reporting-fraud>.

The Lead Partner should also complete the appropriate irregularity notification to the Managing Authority.

Securing evidence: If the fraud is suspected or detected during a site visit and/or vouching exercise, you should try to secure as much physical evidence as possible (original documents where possible but certified copies will suffice).

Take no further action: You must not confront the organisation or body with suspicions at any stage as this will jeopardise future legal proceedings.

2.7 Open Projects

A project supported by the PEACEPLUS Programme is usually a jointly prepared and implemented by various partners. It requires some commitment from each partner right from the start of the preparations and entails a certain administrative workload.

In order for specific types of partners with limited capacity to join a partnership, the PEACEPLUS programme has created a new mechanism to facilitate this within specific areas of the programme, this is called Open Projects.

An **Open project** is a type of regular project where the Steering Committee selects an application submitted by a part of the whole project partnership, also known as the key partnership. At application stage a budgetary framework includes place holders that during the implementation of the project will be filled by sub-partners.

The Open Project mechanism can be particularly useful for applicants that need to be offered more flexibility and less burden. It is also the ambition of the PEACEPLUS Programme to obtain a stronger involvement of the business community and expert organisations in the projects.

Through the Open Project mechanism, organisations would join the project after the project has been approved and is running. The use of this mechanism should be limited to situations where it will add value:

- The core-partnership submitting the project must be sufficiently relevant and competent to support a project of this nature. The core-partnership must have enough capacity and experience in EU funded projects to deliver the project and support the sub-partners.
- The sub-partners must contribute to the project aims, delivery and the achievement of performance framework outputs and results of the project.

The Call documents will specify if the open project is enabled within a particular Investment Area and will also outline what type of participation is promoted and eligible within Specific Objective/ Investment Area (on top of what it is indicated in this document). Any partnership considering the Open Project mechanism for a project is required to consult with SEUPB during pre-development phase.

Important: umbrella projects (where a project funded by PEACEPLUS distributes funding to “sub-projects” through a selection process) are not permitted⁵. The only mechanism permitted is the Open Projects mechanism, and only when it is specifically stated in the Call Documentation that Open Projects can be utilised in the given Investment Area/Specific Objective.

2.8 Relocation and Transfers of Productive Activities

As part of an application, all partners will be required to complete the ETC22(4h) Declaration Form. This will be published as part of the mandatory attachments for each call. In this declaration partners must confirm that the project proposal does not include activities to be carried out by their organisation that were part of another operation subject to relocation⁶ or that would constitute a transfer of a productive activity⁷. The ETC22(4h) Declaration is one of the mandatory attachments of the PEACEPLUS application process.

In this context, relocation means:

A transfer of the same or similar activity or part thereof from an establishment in one contracting party to the EEA Agreement (initial establishment) to the establishment in which the aided investment takes place in another contracting party to the EEA Agreement (aided establishment). There is a transfer if the product or service in the initial and in the aided establishments serves at least partly the same purposes and meets the demands or needs of the same type of customers and jobs are lost in the same or similar activity in one of the initial establishments of the beneficiary in the EEA.

There is a reference to EEA in the related description - Northern Ireland is no longer part of EEA. However, the legal basis for the fifth PEACE programme (PEACE PLUS) covering the 2021-2027 programming period is Regulation (EU) 2021/1059 of 24 June 2021 and Regulation (EU) 2021/1060 of 24 June 2021 and this regulation as stated is valid. The eligible area for PEACEPLUS is Northern Ireland and the border counties of Ireland (the latter comprises counties Louth, Monaghan, Cavan, Leitrim, Sligo and Donegal).

⁵ Articles 24 & 25 of Regulation (EU) 2021/1059

⁶ Relocation within the meaning of point (27) of Article 2 of Regulation (EU) 2021/1060

⁷ Transfer of a productive activity within the meaning of point (a) of Article 65(1) Regulation (EU) 2021/1060

Therefore, we would include *UK and Northern Ireland to this description of relocation but noting that they are no longer in the EEA. Some further information:- PEACE PLUS is managed in an integrated manner and the UK's contribution is integrated into the programme as external assigned revenue. The Special EU Programmes Body is a managing authority for the PEACE PLUS programme and reference the following statutory instrument 2023 No. 477 NORTHERN IRELAND noting special arrangements and the up to date position [The PEACE PLUS Programme \(Northern Ireland\) Regulations 2023 \(legislation.gov.uk\)](https://legislation.gov.uk)

Example:

A project applicant moves part of its production line (or another aspect of its operations) from one location (Location A) to another (Location B) within states that are members of the EEA. Note: production line in Location A does not need to have been funded by Structural Funds and the relocation can be within a state or between one state and another.

If the relocated production line (in Location B) features in the activities that form part of the PEACEPLUS application, or if such a relocation is planned to take place as part of the activities financed by PEACEPLUS.

And

This relocation has resulted or will result in loss of jobs in Location A.

Then

This would need to be declared in the ETC22(4h) Declaration Form

In this context, productive activity means:

Activities that have economic value in the marketplace, i.e. any activity that produces a valued good or service, even if it is not actually paid for. Or Investment in fixed capital or immaterial assets for enterprises, which are to be used for the production of goods and services, thereby contributing to gross capital formation and employment.

Regarding relocation, partners must confirm that:

- no relocation has taken place 2 years before the submission of the application for funding to PEACEPLUS; and
- no relocation of activities funded by PEACEPLUS will take place within 2 years of the completion of the project financed by PEACEPLUS (refer to Factsheet 7, section Durability of Investment for further information).

Regarding transfer of productive activity, partners must confirm that a transfer of a productive activity (outside the NUTS level 2 region in which it received support) has not taken place within the two years preceding the submission of the application and that there will not be a transfer in the two years after completion of the project.

SEUPB has developed tools to support partners complete the ETC22(4h) Declaration Form. Use of these tools is not mandatory, and the tools should not be submitted as part of application process: they are for support purposes only, and for partners' own records if they so wish. The tools can be requested from the JS. Annex 4 of the Programme Manual provides further details on how these tools can support partners complete the Declaration.



Chapter 3

Project Development

3.1 What makes a good project?

The PEACEPLUS Programme supports projects that promote peace and reconciliation and contribute to cross border economic and territorial development (peace and prosperity). The Programme contributes to a more peaceful, prosperous, and stable society in Northern Ireland and the border counties of Ireland and will leave a lasting legacy.

The Programme consists of 6 themes encompassing 22 Investment Areas. A project must choose a theme and Investment Area in which to deliver. The project must clearly outline how it fits their chosen Investment Area and how it contributes to the aims of the Investment Area. In doing so the project should identify:

- a project aim
- who/what they are targeting
- what they wish to change
- how it can **innovatively** overcome specific thematic issues and harness opportunities
- how it can **collaboratively** and **sustainably** contribute to and deliver the **measurable** outputs, results and objectives of the theme
- what the project's impact will be.

The applicants should also define:

- a strong partnership to deliver the project
- a workplan on how the project will be implemented, i.e., what activities will be delivered
- the geographic area of activity and Cross border or Cross Community dimensions of the project
- the inherent need and benefit of their project for all listed partners, wider stakeholders, and localities.

PEACEPLUS is strategically aligned to EU, National and Regional strategies and policies, a successful project should therefore be strategic in its outlook and design. It should clearly demonstrate that it will actively contribute to the implementation and achievement of those strategies and policies aligned to the project and overall Programme.

3.1.1 Contributing to Programme Objectives

PEACEPLUS has established a Performance Framework through which it will measure the success of the Programme and its contribution towards the delivery and achievement of EU Policy Objectives and Specific Objectives, which you can read more about in Chapter 7.

Projects should be aware of the key priorities of the Investment Area, the Specific Objective and the Output and Result Indicators when designing projects. Detailed information on each Investment Area can be found in the Call Documents. Projects should include an overarching objective and project specific objectives, which contribute to the achievement of the Programme level Specific Objective and demonstrate a direct link between these. The project should specifically detail how their overarching project objective is strategically aligned and how their project activities will contribute to the achievement of the Specific Objective. This is best done using an intervention logic, which will be described in some detail in Chapter 3 (3.5.1). A project which does not clearly identify how it will actively contribute to the delivery of its chosen PEACEPLUS thematic area, and the premise of the overall Programme, is unlikely to be successful in gaining funding support.

A project should be **results driven** and identify project outputs, targets, deliverables and associated activities which will be implemented to achieve specific results contributing to the project objectives. These must be **realistic, achievable, measurable**, and importantly the results should have **longevity** to provide a lasting impact beyond the lifetime of the project. Projects should note that whilst reports, strategy documents and studies can be included as deliverable activities they cannot be counted as a main project output but rather solely as a method of helping to achieve the output.

The project must detail within their project plan specific work packages containing each deliverable and associated activities which will be implemented to achieve the project outputs and results. All potential risks throughout the project lifecycle should be considered when designing a project and mitigating actions identified. These should be regularly reviewed.

3.1.2 The importance of collaboration

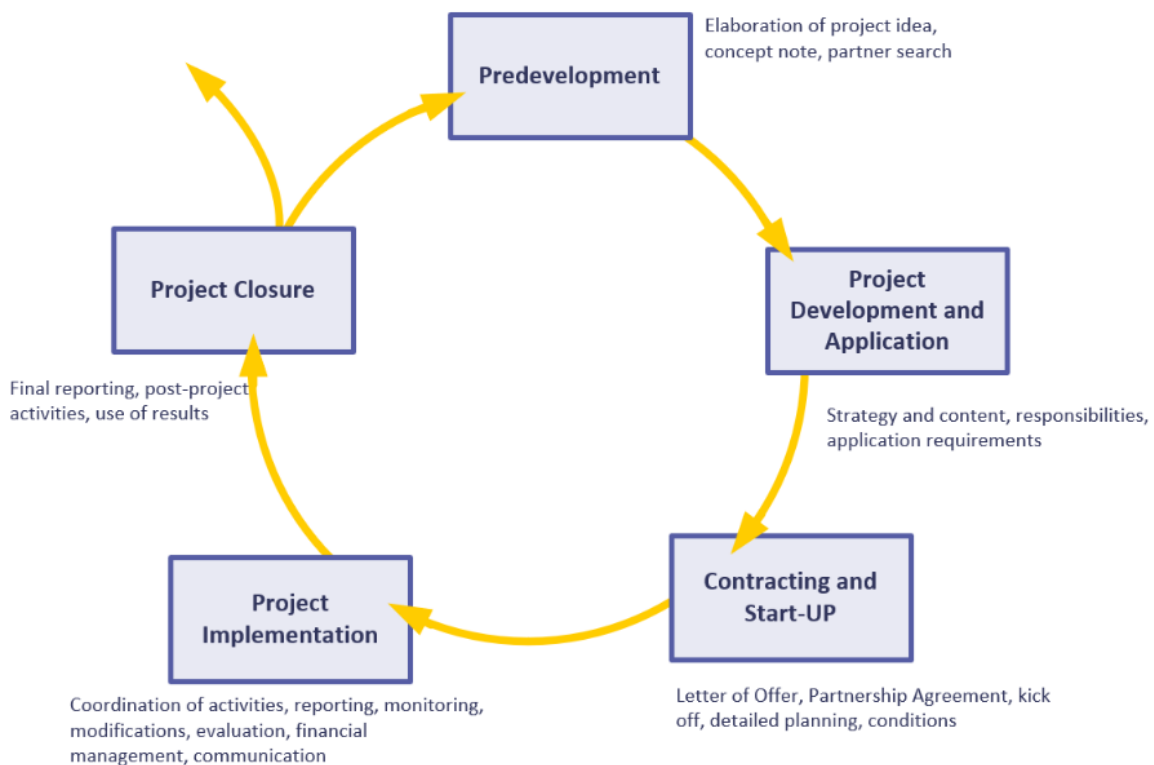
A strong partnership is essential for the success of the project. It should involve partners who have the collective mix of experience, expertise, and the competence necessary to **collaboratively** design, implement the project and achieve the project outputs, results and objectives. The project should make use of the available knowledge from its partners and build on existing results and practises. The project partnership should consider lessons learnt

through findings from previous projects, while also being innovative and progressive in its approach to addressing the challenges and opportunities of the respective Programme theme.

Project partners can have different levels of involvement in the project which reflect their experience, knowledge, and skills. The level of involvement should be detailed within the project plan and individual work packages. Roles and responsibilities must be identified from the outset and reflect each partner's active involvement. Partners will be assessed on their access to sufficient capacity and resources to fulfil the management, monitoring, evaluation, financial, communication and other administration responsibilities of the project.

3.2 The Phases of the Project Lifecycle

Projects – regardless of type, content, or size – have very similar lifecycles from idea development to closure. At the same time projects should aim to have long lasting impact and durability, and to be able to continue once the formal relationship with the Programme is over.



A Programme Manual provides relevant information to guide projects, step by step, through the project lifecycle. The aim is to facilitate easy access to information by people who are in

different phases of the development or implementation of their project. As such, this supporting document should be referred to throughout the life of the project.

3.3 Project Development Stage

In this phase applicants develop the initial project idea into a project proposal and build a partnership. This will be developed into a formal application for funding. The SEUPB advises all applicants to engage with the Programme and the support provided early on as the PEACEPLUS Programme application process follows a one-stage call mechanism.

A one-stage call refers to a funding application process that involves only one submission deadline and one assessment stage. In this type of call, applicants submit their full proposals, and the proposals are evaluated and selected based on the criteria outlined in the call for proposals.

3.3.1 Project Pre-Application Support

In preparation for the **one** stage application process, SEUPB provides pre-application assistance to ensure applicants obtain constructive advice and guidance relating to project idea development and eligibility. This helps ensure the viability of the proposed project and the extent to which this aligns with the aims and objectives of the respective theme and overall PEACEPLUS Programme. The pre-application support is be provided by third parties appointed by the SEUPB.

Each of the Programme's Themes and Investment Areas have specific criteria thus the type and level of pre-application assistance available to projects under each theme may differ. Projects are encouraged to regularly review the PEACEPLUS website for updates on pre-application assistance for the respective Investment Areas. Regular social media updates are also provided. This advice normally starts with a **workshop** outlining requirements and any considerations from Policy Departments in Ireland and Northern Ireland. Recordings of past workshops and information on future workshops can be found [here](#). Applicants should refer to the most recent information on calls posted on the Support Portal in case changes have been made to the Investment Area Call document since the initial workshop phase.

As part of this process, all interested parties are advised to submit a project **concept note** for feedback in advance of preparing a full application. Feedback includes advice on the viability of the proposed project, and the extent to which this is compatible with the stated aims and objectives of the PEACEPLUS Programme theme. A concept note template will be available

from the SEUPB on the website or upon request. The Concept Notes are invited during a limited period. See the [SEUPB website](#) for details on deadlines.

Advice will include:

- Guidance regarding aligning the project design with the stated priorities and funding criteria of the PEACEPLUS Programme, and
- Guidance regarding completion of the PEACEPLUS application and supporting documents.

Please note that this is not a formal part of the assessment process and applicants can still apply to the Programme even if they have not completed a concept note.

3.4 Partnership

Each project is led by a Lead Partner. The Lead Partner has overall administrative and financial responsibility for the implementation of the Project, as set out more fully in the Letter of Offer. The Lead Partner fulfils the functions of the lead beneficiary as set out within the EU Regulations and in particular Article 25 of Regulation (EU) 2021/1059. Projects are likely to involve partners, with a range of expertise and responsibilities which are commensurate with the amount of funding allocated to them. All partners should have the capacity and knowledge in the project subject area to participate fully and to deliver the products and / or services. The Lead Partner is entitled to represent the Project Partners in the Project.

3.4.1 What is the right size for a partnership?

Project managers should seek the right balance within a partnership: the size of the partnership has a direct impact on the efficiency of project implementation particularly in terms of reporting and financial management where large amounts of information will need to be collected. Partners should be relevant to the running of the project.

3.4.2 Partner or Supplier?

The principal of partnership is fundamental to PEACEPLUS. Notwithstanding, when building a partnership, Lead Partners should consider whether it more appropriate for elements of a project to be delivered by a Project Partner or by a Sub-contracted Supplier. The following table can be used as a guide when making this judgement:

<p>Sub-contracted supplier</p>	<p>If an organisation's role in the project is limited purely to delivering elements of the project; and</p> <p>If their services are available on the market;</p> <p>Lead Partners are advised to procure this organisation as a sub-contracted supplier. Any sub-contracted supplier must be procured through a competitive tender process in line with the Programme's rules on Procurement (see Section 6.5)</p> <p>The programme's minimum requirement regarding the number of partners (as stated in the call document) must still be met.</p>
<p>Project partner</p>	<p>In addition to delivery,</p> <p>Does the organisation have input towards strategic decision-making, either in the development of the application form or during project implementation? And/Or, is the organisation contributing knowledge and best practice for dissemination throughout the partnership and wider stakeholders?*</p> <p>If so, Lead Partners are advised to include this organisation as a project partner. As a project partner they would undertake the responsibilities listed under Section 3.4.6.</p> <p>*Even in this case, State Aid/UK Subsidy rules may still apply and will need to be complied with.</p>

3.4.3 Who is eligible for funding

Participating Project partners can be any public or private organisations that are legal entities.

Eligible types of partners include:

1. National, regional and local authorities;
2. Regional and local development agencies, chambers of commerce;
3. Universities, colleges, higher education, research institutions;
4. Non-governmental organisations (NGOs);
5. Sectoral agencies and business support organisations;
6. Voluntary sector organisations;

7. Other relevant public-like organisations contributing to the development of the Programme area;
8. Private sector – specifically micro, small, and medium-sized enterprises (SMEs) and large companies.

Please note the above is not an exhaustive list, other bodies may be considered eligible. Individuals or natural persons are not eligible for funding.

The following table provides some examples:

Main categories	Examples
Local public Authority	Local council
Higher Education and Research	University faculty, college, research institution etc
Education/training centre and school	Primary, secondary, pre-school, vocational training, etc
SME	Micro, small, medium sized enterprises
Business support organisation	Innovation centre, business cluster
Interest groups including NGO	Charity, voluntary association, club etc
Sectoral Agency	Environmental agency, energy agency
Infrastructure and public supply, service provider	Public transport, utility company

Private Partner

Private sector partners can participate as full partners, but not as Lead Partners. If a project is co-financed with private match, that private match funding must be paid out and certified before payment can be issued. **Please note that state aid rules will need to be taken into consideration (refer to section 2.3.3).**

There are some calls which may require particular arrangements in terms of budget distribution, liability and representation. Where this is required, specific rules on eligibility of partners will be included in Call documents.

3.4.4 Classification of partners and their roles

Partnerships in the PEACEPLUS Programme are built on four types of partners: Lead Partner, Project partners, associate partners and sub-partners (within the open projects). Eligibility for

partnership roles varies slightly from overall eligibility. At a minimum, a PEACEPLUS partnership will have a Lead Partner and one or more project partners except for those Investment Areas for which the Call document enables a sole partner to develop and implement a project.

The majority of projects funded under the Programme must be developed and implemented by a cross-border partnership. This means they include at least one budget holding partner from Northern Ireland and Ireland. However, in a number of areas projects may be exempt from this requirement and can work in single jurisdiction basis, i.e. they may have partnerships which are not cross border in nature. This will be specified in the Call document.

3.4.5 Lead Partner⁸

Each project must follow the Lead Partner principle. In each project, one partner will act as the 'Lead Partner'. The Lead Partner (LP) is the project partner in the partnership that takes the overall responsibility for the project towards the managing authority and joint secretariat.

The Lead Partner is responsible for:

- Representing the Project Partners in the project.
- Is responsible for the overall coordination, management and implementation of the project.
- Ensures timely commencement and implementation of the activities within the lifetime of the project, in compliance with all obligations to the Managing Authority. The Lead Partner must notify the Joint Secretariat of any factors that may adversely affect implementation of the project activities in line with the approved project budget.
- Monitors the delivery of the latest approved version of the application form, which sets out tasks to be undertaken as part of the project, the role of the Project Partners in their implementation, and the project budget.
- If there are amendments to the project application form, the Letter of Offer or partnership agreement, the Lead Partner needs to ensure that the latest version is made available to their appointed controller for the project.

⁸Article 26 Regulation (EU) No 2021/1059

- Prepares and submits the project reports via Jems, including supporting documents, according to the programme manual, and additional documents and/or information requested by SEUPB.
- Appoint the Controller who will perform management verifications. The Lead Partner will enter into contract with the Controller and is responsible for ensuring the appointed Controller undertakes its tasks in line with the contract (*with the exception of Investment Areas 1.2 and 6.2 where Management Verifications will be undertaken by Pobal*). The Lead Partner must ensure efficient co-operation between controllers and project partners, as well as between MA/ JS and project partners.
- Addresses requests for project modifications, according to the programme manual.
- Is, in general, the contact point representing the partnership for any communication with the SEUPB or any other of the programme bodies.
- Provides the partners with copies of all relevant project documents, and reports on the implementation of the project. The Lead Partner must regularly inform the Project Partners of all relevant communication between the Lead Partner and the SEUPB.
- Assisting with management verification queries, MA/JS checks, audit and evaluation and make available all documentary evidence required for these purposes, provide necessary information and give access to business premises.
- Report any errors or irregularities identified to the MA Quality Assurance Team without delay.
- Without prejudice to the Lead Partner's role and responsibility, for the successful management of the partnership and completion of the Programme, the project will set up a 'Project Steering Committee' which will be chaired by the Lead Partner.

Furthermore, the Lead Partner must:

- Ensure that the expenditure presented by the Project Partners participating in the project has been incurred for the purpose of implementing the project and corresponds

to the activities agreed between those partners as specified in the latest approved version of the application form.

- Verify that the expenditure presented by the Project Partners participating in the project has been validated by the controllers, according to the rules set out in the programme manual.
- Receive funding paid out by SEUPB for the entire project and transfer it to the other partners participating in the project in full, without charge or levy, within [partners to define] days of its receipt. This also includes advance payments, if applicable.
- Constantly monitor the spending of the project budget foreseen for each Project Partner and ensure that deviation from the latest approved version of the application form is carried out within the limits and according to the rules as set out by the programme in the programme manual.
- The Lead Partner must also complete the same responsibilities as the project partners.

Eligibility of Lead Partners

Lead Partners have the role of overall responsibility for the project which includes acting as the administrative coordinator and contact point for the Programme authorities. The overall responsibility for the project can never be delegated.

As such, the Lead Partner must have the proficient administrative and financial capacity to be able to run a cross-border project effectively. All project applications must demonstrate that the Lead Partner has the capability to manage a cross border and/or cross community project of the scale required by the call for applications.

3.4.6 Project Partner

Project partners have the following tasks:

- Contribute to the delivery of the project (activities, outputs, results and expenditure) as established in the Application Form and Partnership Agreement and the latest versions of both if applicable
- Accurately report progress against approved activities through the submission of quarterly or biannual reports on the Jems system

- Ensure eligibility of project related expenditure and cooperate fully with the appointed controller
- Upon request, submit accounting records or other document, including copies of all pieces of evidence (receipts, invoices or accounting documents or equivalent probative value, documents relating to tenders, bank statements etc)
- Assist the Lead Partner in any control, MA/JS check, audit and evaluation and make available all documentary evidence required for these purposes, provide necessary information and give access to business premises
- Assume responsibility for any irregularity on the expenditure claimed, which includes reporting any errors or irregularities identified to the MA Quality Assurance Team without delay.
- Repay the Lead Partner any amounts unduly paid and comply with any request for repayment by the MA/JS and/ or the Lead Partner in accordance with the partnership agreement and the Letter of Offer
- Report any issues or concerns regarding any element of the project's delivery to the Joint Secretariat through the Lead Partner
- Carry out information and communication activities in line with the Programme's publicity requirements
- Ensure the durability of the main project outputs and results
- Ensure adherence throughout the project lifespan to PEACEPLUS Programme rules and guidance.

3.4.7 Sub Partner

The role of sub-partners will only be applied when the Open Project mechanism is used. For further information see guidance on Open Projects in Chapter 2 or in relevant Call documentation.

Sub-partners cannot be contracted within the programme as service providers in support of activity and receive payment.

3.4.8 Associate Partner

The role of associate partner has been created for instances where there is an organisation which integral to the successful implementation of the project, but which does not hold any budget. Associate partners' participation and role in the project should be supported by a signed agreement between the associate partner and Lead Partner. Associate partners are not formal members of the partnership.

There may be instances where it is more appropriate for a non-budget holding organisation to participate as a full partner. If you believe this to be the case, you should contact SEUPB in advance of submitting your application.

Associate partners cannot be contracted within the programme as service providers in support of activity and receive payment.

3.4.9 Eligibility of applicants from outside the Programme Area

The Programme area includes Northern Ireland and the border counties of Ireland, namely Counties Cavan, Donegal, Leitrim, Louth, Monaghan and Sligo. This is the core Programme area.

Sometimes, a solution can only be found if partners outside the Programme area are involved or if actions are implemented outside the Programme area. For example, to have a good research project, the involvement of a university with a particular research speciality may be necessary; a flood reduction project may require the reintroduction of wetlands or dams upstream in a section of a river body which is located outside the Programme area; and to facilitate cross border health care/services may require the development of a project with neighbouring regions and with national authorities.

Cross border collaboration is not strictly limited to the administrative borders of the Programme. It has a flexible geography depending on the sector involved. Organisations and institutions not based in the core Programme area can get involved in projects by linking with partners within the core Programme area. For some other interventions, the solution is purely local, corresponding to an area much smaller than the core Programme area.

Problem-solving may be based on sectors rather than on the administrative boundaries defining the Programme. What is most important is that the inclusion of the partner from outside the Programme area adds value to the benefits the project brings to the Programme area. The location of the project or the location of the partners is not a defining matter. Project activities and outputs can take place outside the Programme area providing that it is proportionate in the context of the wider project and partnership. These activities (and any associated outputs) must still deliver impact within the Programme area. For example, pilot activity within a project could take place in a location outside the Programme area making a contribution to the outputs of the Programme providing there is a clear rationale for doing so. All activity will be subject to a rigorous assessment process.

The benefits of this approach are:

1. Projects can be more effective as they can build on the experience of a wider range of relevant partners and can be located where the impact is bigger;
2. It demonstrates INTERREG is a policy tool supporting projects to improve the economic environment; and
3. It avoids the creation of an artificial new border being outside the Programme geography.

Before a Letter of Offer can be signed, partners outside the Programme area, or partners implementing all or part of the project activities outside the Programme area, must provide one of the following⁹:

- Written acceptance by the country to reimburse any amounts unduly paid to these partners; or
- A guarantee from a bank or another financial institution for the corresponding amount of PEACEPLUS funds granted.

These guarantees will be applied in case of the Managing Authority not being able to recover the moneys from the Lead Partner. Partners and activities in the UK and Ireland are exempt from the above rule as the National Authorities (DOF in Northern Ireland and DPER in Ireland) have confirmed their acceptance to reimburse any amounts unduly paid by the PEACEPLUS Programme to approved projects.

Lead Partners can be from within OR outside the Programme Area, as long as the wider partnership meets the criteria above and there is a clear contribution to the Programme Area.

3.5 Guidance on Project Structure

This section provides practical guidance on the key organisational components of a PEACEPLUS project. This guidance is intended to ensure that all projects have adequate information to ensure organisational arrangements are tailored to the desired results.

⁹ Regulation (EU) 2021/1059, Article 22(1)

3.5.1 Organising a work plan

Project implementation follows a work plan that is based on an intervention logic. This breaks the project down into identified activities linked to deliverables which seek to achieve the overarching objective. A project may have a number of activities or interventions to deliver activities which contribute to the outputs and results of the Programme.

Projects are encouraged to use an intervention logic in project design. This provides clarity on linkages between the objectives, selected activities, outputs, and results. Intervention logic also allows for consideration of how external factors and the evidence used in project design may impact the outcomes, as well as thinking about project legacy. There is further information on workplan development and creating an intervention logic in Chapter 7 of this manual (section 7.1).

3.5.2 Duration of a Project

Projects should optimise their duration which can vary depending on the work plan, the complexity of investments, etc. However, the duration should reflect the time taken to achieve results. It should be proportionate to the action plan and to the result envisaged. Appropriate project timing and scope will form part of the quality assessment of the work plan during the selection process.

Decision-making timeframes for critical elements such as planning permissions, licencing or land purchases **must** be considered when calculating the project end date. Final retention payments on capital projects must also be made within the eligible timeframes. Any project expenses incurred after the Programme end date will not be considered eligible expenditure.

Projects must also be fully completed in advance of the stated end date, which is 31st December 2029 (see Chapter 6.4). Note that to mitigate the risks of deviations in the project timeline, projects are expected to plan their completion by 30th June 2029. Most projects will be expected to be completed well in advance of these dates.

Points of attention

- Content related activities should not be scheduled close to the project's start and end dates. Partnerships must allow enough time for administrative matters. The administrative start-up phase and closure phase often requires more time than expected and should be planned for (i.e., three to six months). This must be adequately resourced.

- Any expenditure incurred, invoiced, or defrayed after the project end date is ineligible, this includes the cost of performing management verifications by the Projects Appointed Controllers.

It is not possible to claim invoices that are paid in advance for activities that are not finalised by the project end date.

3.5.3 Setting a budget

Project budgets can vary significantly and will be related to the size of the partnership, the duration of the project, and whether the project plans to make significant investments or not. Resources allocated such as staff time and other costs, e.g., real costs, need to be proportionate to the objective and planned result. They should be sufficient to run the project effectively.

Further information on costs can be found in Chapter 4 (4.3.3) and will also be included in specific Call documents.

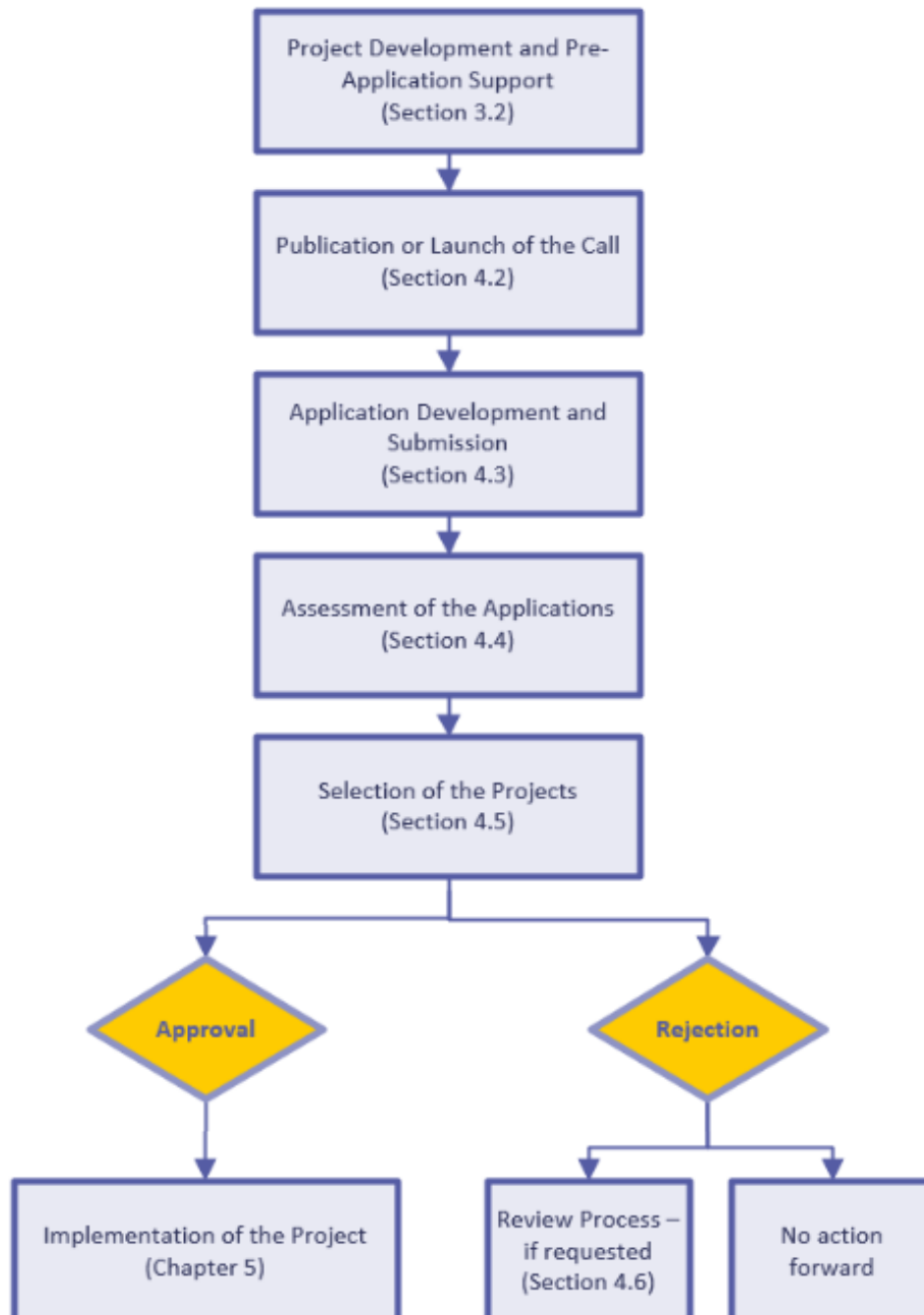
Chapter 4

Application and Assessment

Please be aware that the Programme has a zero-tolerance approach to Fraud of any form. This includes knowingly making of false declarations in Application Forms and exercising or attempting to exercise undue influence over the selection process.

4.1 Application and Assessment Process

This section outlines the streamlined application and assessment process applied in the PEACEPLUS Programme. The Programme operates a one stage application process that will follow the next steps:



Each Investment Area will have a Call document setting out the details of the funding Call. This will be published when the Call is launched and will be made available on the SEUPB website and Support Portal.

In addition to the pre-application support (see 3.3.1), recordings from the pre-application workshops and supporting materials are available on the PEACEPLUS Portal. When the Call opens, Programme and Investment Area specific support materials outlining the responsibility of the applicant to provide concise, clear information within the application will be available on the Support Portal. Training and information in relation to effective project implementation will be offered to successful applicants throughout the programming period.

4.2 Calls

An indicative timetable for calls for the following 12 months will be published on the SEUPB website¹⁰. It sets out the opening and closing dates of calls for applications across each of the Investment Areas. It also includes indicative dates for the Steering Committee to select project for each call. This is to give applicants advance warning of when a call is expected. The list also provides some technical information that will enable applicants to assess if they are interested in the Call and if their project could be eligible. This technical information includes: geographical area covered by the Call, EU level Policy Objective or Specific Objective related to the Investment Area, type of eligible applicants, and total amount of funds available in the Call.

The Call document establishes the specificities for the projects that will be supported under that Call. For example, each call for applications is based on the outputs and results within the PEACEPLUS Programme that projects need to contribute to their achievement and types of actions that are supported within the Investment Area. The Call document also provides technical information, including the financial allocation to the Call, and the EU level Policy Objective and Specific Objective the Investment Area relates to.

The closing date for the Call is normally 8 - 12 weeks after the opening date, although SEUPB reserves the right to have a shorter or longer period where this is deemed necessary. Applications can be submitted at any time between the Call opening and closing dates, which will be specified in the Call document. Full details of the assessment process, including specific admissibility criteria will be available within the guidance provided under each Call.

¹⁰ It will be updated at least 3 times a year

4.3 How to access, complete and submit the Application Form

The PEACEPLUS Programme uses an online monitoring system called Jems to receive project applications. Each project will create an account on Jems, and open and submit their project application. Upon registration, the applicant user will be able to upload all application data in the system, assign access to other relevant Jems users to collaborate on the application, and submit the application to the Programme. Jems will also include pre-contractual (applications for project financing) and post-contractual relationships (after project approval and signature of the Grant Letter) between the project and the Programme bodies.

The application will contain all project detail from project design and structure to financial, monitoring and evaluation information. If the project is approved, the project's representative partner known as 'the Lead Partner' will be responsible for managing the project. Each project partner will have limited access to Jems, giving them permissions to create and submit partner reports. The system is available online (**jems.seupb.eu**) via standard web browsers, such as Google Chrome, Microsoft Edge or Mozilla Firefox (recent versions).

Full guidance on submitting your application form is available through our new PEACEPLUS Support Portal (**peaceplussupport.seupb.eu**). On the Portal you will find application support including a '*How to submit your application on Jems*' written guide and walk-through video and a robust FAQ section. Should you have any further questions, you can also raise a ticket through the PEACEPLUS support portal [HERE](#). Please note that the ticket system on the Support Portal should be the primary means of contacting SEUPB with questions and/or requests. From here we can direct queries to the appropriate person/department. This helps us both provide more consistent responses, but also to collate information on frequently asked questions and common challenges in the processes.

Upon receipt, the SEUPB will make completed application forms available to Accountable /Policy Departments, as match funders.

4.3.1 Guidance on how to complete the sections of the Application Form

Considering the one stage application process implemented in the PEACEPLUS Programme, it is important to be aware that the project assessment is based on the information submitted at the time of application. After submission of an application, there will be no opportunity for the applicant to further develop their project other than points of clarification which are considered fundamental. These will only be allowed if specifically requested by the assessors and will be limited to the question posed and the word count provided.

4.3.2 Contributing to the Performance Framework

The PEACEPLUS Programme includes specific Output and Result Indicators and their targets, to be delivered within corresponding financial allocations. The Programme was approved on the basis of delivering these targets. Projects must contribute to the achievement of these targets, and they should form the basis of any project's overall objectives. See Chapter 7 for more information.

The assessment of the applications ensures that the selected projects will operate within this strict framework, which may restrict the range of possible investment options.

4.3.3 Building a Project Budget

The overall budget must be proportionate to the activities planned, the project's duration and the number of partners involved. The budget design can start only after the partnership has a clear overview on:

- The activities and outputs planned,
- The responsibilities of each partner, i.e., who will be responsible for which activity / output.

To plan the budget, the partnership should:

- identify the resources needed by each partner to complete the activities,
- estimate the related costs and forecast the payment date,
- allocate the estimated costs under the relevant cost category.

It is important that all partners are involved in the preparatory work and planning meetings during the development phase of the project application. Time invested during this period leads to stronger partnerships with clear responsibilities and well justified budget allocations. In the Jems system, the cost categories in the table below are provided. You can find detailed information about each cost category in Annex 1: Eligibility factsheets for each cost category.

Overview of Cost Categories

Cost Category	Recommendations/Rules
Staff	This applies to the staff employed by project partners working directly on the PEACEPLUS funded project. Calculated on a real cost basis. Further detail is contained within Annex 1 Factsheet 1.
Office and administration	Flat rate of 15% of staff costs unless stated otherwise in Call document. This rate is automatically calculated in the application form and covers the general office and administrative expenses necessary to deliver the project. Further detail is contained within Annex 1 Factsheet 2.
Travel and accommodation	Flat rate of 7% of staff costs unless stated otherwise in Call document. This rate is automatically calculated in the application form and covers travel and accommodation costs for project staff employed by the partner working directly on the project. Further detail is contained within Annex 1 Factsheet 4.
External expertise and services	Applies to services and expertise provided by an organisation other than project partners. Further detail is contained within Annex 1 Factsheet 5.
Equipment	Equipment items purchased, rented or leased to achieve the project objectives. Further detail is contained within Annex 1 Factsheet 6.
Infrastructure and works	Only relevant in capital projects. Infrastructure / Work expenditure necessary to achieve the project objectives, further detail is contained within Annex 1 Factsheet 7.

In the application form, each project needs to plan their spending plan for each of the reporting periods, taking into consideration the following:

- The spending plan should be an estimation of the actual payments to be made in each of the reporting periods. Therefore, it only partly reflects the activities taking place in a certain period. If an activity is carried out close to the end of a reporting

period, the related payment may only be possible in the following period and the costs should therefore be budgeted in the following reporting period.

The project's spending plan is important because projects will be monitored on the basis of the spending plan throughout the project's implementation. It is therefore important that projects:

- carefully prepare a realistic spending plan (usually the spending increases over the semesters),
- are ready to start project implementation very quickly after project approval,
- monitor the financial spending continuously during implementation and
- ensure regular, timely and full reporting.

As part of the call for each Investment Area a budget template and risk assessment template are made available to potential applicants, although their use is not mandatory, and a partner may decide to provide similar information in a different format. The budget template illustrates how a budget should be broken down across different partners and cost categories (budget headings). This along with the information contained within the risk assessment template are used as part of the value for money and risk assessments.

4.4 Project Assessment

Once the application form has been received the JS (or Pobal for Investment Areas 1.2 and 6.2) carries out the assessment of the project leading to the tabling of recommendations for decision to the Steering Committee. Assessments are based on the selection criteria¹¹ stated within Section 4.4.1. No other criteria will be used.

Each project application has an initial admissibility assessment and if successful it is assessed for quality. Project assessment is based on the information submitted at the time of application. The result of the assessment is the assessment report, which is a robust assessment of the project against criteria ensuring value for money and satisfies accountability requirements.

Note that the JS may commission supplementary technical assessment reports that they consider necessary to inform their assessment. In a limited number of cases, based on the size, complexity and nature of the project an economic appraisal may be commissioned, but this would be the exception rather than the rule. As such, the JS will prepare a detailed

¹¹ Article 22 of Regulation (EU) 2021/1059

assessment report on the application based on Programme criteria and informed by: (i) any technical assessment report; (ii) any economic appraisal carried out.

4.4.1 Selection criteria

Admissibility Check

The following admissibility criteria **must** be met by all applicants. This means answering “Yes” to Admissibility Criteria 1, 2, 3 & 5 and answering “No” to Admissibility Criteria 4.

Admissibility criteria		Yes	No
1.	Was the proposal received by the agreed closing date and time? And following the correct procedure as outlined in the guidance.		
2.	Are all sections of the application fully authorised by a Director/CEO or equivalent within the Lead Partner organisation?		
3.	Are all applicable sections of the application form filled in?		
4.	Has the project been physically completed or fully implemented prior to the proposal for funding (regardless of whether payments have been made by the beneficiary)? Completed projects are ineligible.		
5.	Are the Lead Partner and project partners eligible? And does the partnership fulfil the minimum partnership requirements? ¹²		

If applications **fail** the admissibility check, **no further assessment** will be undertaken. If an application passes the admissibility check, it will be assessed by the Joint Secretariat against the approved assessment criteria.

Quality Assessment Criteria

The application must contain sufficient information for a robust assessment to be carried out. The applicant must ensure that the application is complete at the time of submission. There will be **no opportunity** for the applicant to further develop their project other than responding to specific points of clarification which are considered fundamental. This ensures that there is an open, fair, equitable and transparent process during the assessment of the application.

¹² I.e., for some Investment Areas the partnership must have cross border partnership.

The assessment will be based on the information provided and as appropriate will involve the use of assessment techniques, such as economic appraisal, technical studies, cost analysis etc., to inform the decision-making process (where deemed necessary). External technical experts may be commissioned to assist with assessments depending on the nature of the project. Applicants must ensure that as much information is provided at submission.

The application will be assessed and scored (0 to 5) against the following criteria which are weighted as listed below:

Criterion	Weighting	Total Score Available
(1) Contribution of the project to the PEACEPLUS Programme and the Investment Area (Specific Objective), including to defined results and outputs of the Programme	4	20%
(2) Quality of project design	3	15%
(3) Quality of cross border and or cross community cooperation with demonstrable added value	3	15%
(4) Quality of the project team and implementation arrangements	2	10%
(5) Value for Money	4	20%
(6) Contribution to Sustainable Development	2	10%
(7) Contribution to Equality, Accessibility and Charter of Fundamental Rights of the European Union	2	10%
Total		100%

4.4.2 Assessing the Projects against the Criteria

Chapter 3 of this manual provides some guidance on preparing a quality project. This section presents the detailed sub-criteria against which the application will be assessed.

Quality Assessment Criteria		Operational Definitions and Sub-Criteria
(1) Contribution of the project to the PEACE PLUS programme and the Investment Area (Specific Objective), including to defined results and outputs of the programme	1.1	To what extent will the project contribute to the achievement of the programme's objectives and indicators? ¹³
	1.2	How does the project build on existing practises and contribute to wider strategies? ¹⁴
	1.3	Particular focus will be given to the direct contribution to peace and reconciliation and prosperity
	1.4	Specific criteria for the Investment Area as established in the call (if applicable) These extra criteria are based on the specific needs of the Investment Area or assessments carried on the programme (e.g. Do No Significant Harm assessment)
(2) Quality of project design	2.1	To what extent is project intervention logic plausible? ¹⁵
	2.2	To what extent is the work plan realistic, consistent and coherent?
	2.3	Project will include high quality design and sustainable principles, showing the viability of project legacy.)
	2.4	To what extent are communication activities appropriate to reach the relevant target groups and stakeholders?
	2.5	Have all work plans have given specific attention to the inclusion of marginalised and other target groups?

¹³ ETC. Art 22 (4a): ensure that selected operations comply with the Interreg programme and provide an effective contribution to the achievement of its specific objectives

¹⁴ ETC. Art 22 (4b): ensure that selected operations do not conflict with the corresponding strategies established pursuant to Article 10(1) or established for one or more of the external financing instruments of the Union

¹⁵ ETC. Art 22 (4a): ensure that selected operations comply with the Interreg programme and provide an effective contribution to the achievement of its specific objectives

	2.6	Specific criteria for the Investment Area as established in the call (if applicable) These extra criteria are based on the specific needs of the Investment Area or assessments carried on the programme (e.g. Do No Significant Harm assessment)
(3) Quality of cross-border and/or cross community co-operation with demonstrable added value	3.1	What added-value does the cooperation bring?
	3.2	<p>Cooperation must be demonstrated in:</p> <p>A. Joint development (<i>mandatory requirement</i>)</p> <p>B. Joint implementation (<i>mandatory requirement</i>)</p> <p>And one or both of the following:</p> <p>C. Joint financing</p> <p>D. Joint staffing</p>
	3.3	There is evidence that implementation of the planned cooperation is achievable.
	3.4	<p>Mandatory cross-border and/or cross-community cooperation has been appropriately met:</p> <ul style="list-style-type: none"> • For peace and reconciliation Investment Areas (Specific Objectives): Cross border cooperation will be encouraged through the development of the appropriate partnerships and implementation arrangements where these add value to the delivery of the Programme. • In all cases, including those projects implemented on a single jurisdiction basis, the project will have to demonstrate how they will effectively ensure participation from all communities in their activities.

		<ul style="list-style-type: none"> • For other¹⁶ Investment Areas (Specific Objectives): Cross border cooperation shall be demonstrated through the development of the appropriate partnerships and implementation arrangements where these add value to the delivery of the Programme. • In all cases, the project will have to demonstrate how they will effectively ensure participation from all communities in their activities.
	3.5	Specific criteria for the Investment Area as established in the call (if applicable) These extra criteria are based on the specific needs of the Investment Area or assessments carried on the programme (e.g. Do No Significant Harm assessment)
(4) Quality of the project team and implementation arrangements	4.1	The project will demonstrate that the project team have the right skills and experience to lead the project and that the project structure will be able to deliver of the peace and reconciliation outputs.
	4.2	To what extent is the partnership composition relevant for the proposed project?
	4.3	Is there any indication in the information provided in the application form that partners would be unable to participate in, deliver and maintain the project? ¹⁷
	4.4	Verify that the applicable law has been complied with in those cases when the project has started before the submission of the application form. ¹⁸
	4.5	Ensure that operations do not include activities which were part of an operation subject to relocation within the meaning of point (27) of Article 2 of Regulation (EU) 2021/1060 or which

¹⁶ Other investment areas include all Investment Areas in Theme 2, Investment Area 4.1, all Investment Areas in Theme 5 and Theme 6

¹⁷ Full verification checks will be carried out for all successful projects, as per ETC Art 22 (4d) verify that the beneficiary (Lead Partner) has the necessary financial resources and mechanisms to cover operation and maintenance costs for operations comprising investment in infrastructure or productive investment, so as to ensure their financial sustainability before funding is awarded.

¹⁸ ETC Art 22 (4f): verify that where the operations have started before the submission of an application for funding to the managing authority, the applicable law has been complied with

		would constitute a transfer of a productive activity within the meaning of point (a) of Article 65(1) of that Regulation ¹⁹
	4.6	Specific criteria for the Investment Area as established in the call (if applicable) These extra criteria are based on the specific needs of the Investment Area or assessments carried on the programme (e.g. Do No Significant Harm assessment)
(5) Value for Money ²⁰	5.1	To what extent is the project budget coherent and proportionate?
	5.2	To what extent is the project budget used in accordance with the principle of economy? The principle of economy concerns minimising the costs of resources. The resources used by the project partnership for its activities should be made available in due time, in appropriate quantity and quality, and at the best price.
	5.3	To what extent is the project budget used in accordance with the principle of, efficiency? The principle of efficiency concerns getting the most from the available resources. It is concerned with the relationship between resources employed and outputs delivered in terms of quantity, quality and timing.
	5.4	To what extent is the project budget used in accordance with the principle of effectiveness? The principle of effectiveness concerns meeting the objectives and achieving the intended results.

¹⁹ As per Art 22 (4h): ensure that operations do not include activities which were part of an operation subject to relocation within the meaning of point (27) of Article 2 of Regulation (EU) 2021/1060 or which would constitute a transfer of a productive activity within the meaning of point (a) of Article 65(1) of that Regulation

²⁰ ETC Art 22 (2): maximising the contribution of the Union Funding

And Art 22 (4c): ensure that selected operations present the best relationship between the amount of support, the activities undertaken and the achievement of objective

	5.5	Specific criteria for the Investment Area as established in the call (if applicable) These extra criteria are based on the specific needs of the Investment Area or assessments carried on the programme (e.g. Do No Significant Harm assessment)
	5.6	Any Call or project-specific budget criteria have been appropriately justified and evidenced
(6) Contribution to Sustainable Development	6.1	The project makes a positive contribution to the principle of sustainable development as set out in Art 11 TFEU, taking into account the UN Sustainable Development Goals, the Paris Agreement and the “Do No Significant Harm” principle ²¹
	6.2	For operations that fall under the scope of the Directive on the Assessment of the Effects of Certain Public or Private Projects on the Environment (2011/92/EU of the European Parliament and the Council) are subject to environmental impact assessment or a screening procedure and that the assessment of alternative solutions has been taken in due account, on the basis of the requirements of the Directive ²² .
	6.3	Ensure that for investments in infrastructure with an expected lifespan of at least five years, an assessment of expected impact of climate is carried out. ²³
	6.4	Specific criteria for the Investment Area as established in the call (if applicable) These extra criteria are based on the specific needs of the Investment Area or assessments carried on the programme (e.g. Do No Significant Harm assessment) (Soil Sealing)

²¹ As per ETC Art 22 (2)

²² ETC Art 22 (4e): ensure that selected operations which fall under the scope of Directive 2011/92/EU of the European Parliament and of the Council are subject to an environmental impact assessment or a screening procedure and that the assessment of alternative solutions has been taken in due account, on the basis of the requirements of that Directive

²³ ETC Art 22 (4j): ensure that, for investments in infrastructure with an expected lifespan of at least five years, an assessment of expected impacts of climate change is carried out

(7) Contribution to Equality, Accessibility and Charter of Fundamental Rights of the European Union	7.1	The project makes a positive contribution to the principles of equal opportunities, non-discrimination and good relations in respect of religious belief, political opinion, gender, race, disability, age, marital status, dependants and sexual orientation ²⁴
	7.2	The project makes a positive contribution to the principle of equality between men and women, gender mainstreaming and the integration of a gender perspective ²⁵
	7.3	Specific criteria for the Investment Area as established in the call (if applicable) These extra criteria are based on the specific needs of the Investment Area or assessments carried on the programme (e.g. Do No Significant Harm assessment)

²⁴ As per ETC Art 22 (2) and Section 75 NI

²⁵ As per ETC Art 22 (2)

4.4.3 Scoring and quality threshold

The Joint Secretariat reviews each application and awards a score between 0-5 for each criterion. This is based on a pre-determined rating system depending on how well the evidence provided by the applicant satisfies the assessment questions.

Score	Assessment	Descriptor/Indicator
0	Nil Response	Response failed to address the question.
1	Very Poor	A very poor response with limited evidence of capacity to deliver against the criterion.
2	Poor	A poor response with some evidence of capacity to deliver against the criterion, but overall, it is below the standard expected for an award of funding.
3	Acceptable	A sound response which demonstrates evidence of the capacity to deliver to an acceptable standard against the criterion but does not demonstrate any added value in delivery above the minimum standard required.
4	Good	A very good response with strong evidence of capacity to deliver above the minimum standard expected against the criterion.
5	Excellent	An excellent response with very strong evidence of capacity to deliver well above the minimum standard expected against the criterion demonstrating considerable knowledge and experience.

This assessment will be split into two areas:

- **Essential Quality Criteria Assessment**
- **Full Assessment**

To be successful, a project proposal minimum score of 3 for each criterion is required, equating to a threshold score of 60/100. At the start of the assessment process, the JS will consider criterion (1) and / or (3) in the first instance; **if a score of 2 or less is awarded under criterion (1) or (3), then no further assessment will be undertaken on the remaining criterion and a recommendation to screen out the application will be made.** In the cases where a full assessment is not completed, the application and assessment of the essential

criterion, will be presented to Steering Committee with the recommendation that they have been screened out for failing to meet the essential criterion.

For those applications that meet the threshold for criterion (1) and (3), a full assessment will be completed, and each criterion will be scored with a recommendation made to Steering Committee that the project meets the requirements to receive an award of funding or that it does not meet the overall quality threshold.

If the value of the budget requested for projects which score above the minimum threshold required exceeds the availability of the budget, the threshold level may be raised. Projects will be funded on the basis of a ranked scoring order until the Investment Area total budget is fully committed. This may result in projects scoring above the minimum threshold not receiving funding or being placed on a waitlist for future funding.

The JS will produce a report outlining the scoring for the project, relevant supporting documentation, and a recommendation. It is anticipated that a **reserve list** may be generated where projects have scored above the minimum threshold, but where there are insufficient funds to support all projects reaching the minimum score. The reserve list is not a guarantee of funding. If the value of the budget requested by projects which score above the threshold exceeds the availability of the budget of the Call, the threshold score will be raised.

4.5 Decision for Funding and Selection of Projects

The Steering Committee makes the final decision on all funding applications²⁶. The assessment reports provided by the Joint Secretariat constitute a basis for discussion and decision. The Steering Committee seeks a consensus on the approval or rejection of applications and clearly records the basis for its decisions based solely on the agreed selection criteria.

The Steering Committee will be held no later than 22 weeks from the closing date of the Call for all projects which are within SEUPBs delegation for approval. For those projects above SEUPBs delegation, the Steering Committee should be held no later than 28 weeks following the closure of the Call. There may be instances where longer assessment periods are required.

²⁶ Article 22 of Regulation (EU) 2021/1059

There will be no additional approval processes post Steering Committee or outside the assessment process outlined for the Programme. After a consensus is reached, a notification letter with the Steering Committee decision (rejection or approval) is sent to the Lead Partner.

In case of **approval**, the Lead Partner will initially be informed via a Letter of Approval. This will set out the reasons for approval and any conditions of the approval, including the timescale for the approval of the conditions. In due course, a Letter of Offer will be issued to the Lead Partner, beginning project initiation phase and moving towards implementation. All successful applications will be listed on the SEUPB website²⁷. This list is publicly available and will be updated at least every 4 months. For each project the following information will be published:

- A unique code or reference number
- Name of the project partners
- Name of the project
- The purpose of the project and its expected achievements (during the project implementation and closure the actual achievement will also be included)
- Start date of the project
- Expected date of completion of the project (once the project is completed, the actual date will be included)
- Total cost of the project
- What funds the project has received within the PEACEPLUS Programme, including ERDF and match funding
- Specific Objective the project is contributing to (note that each Investment Area is linked to a Specific Objective provided by the Commission)
- The co-financing rate
- Location indicator or geolocation for the project and jurisdiction or country concerned
- For mobile projects or projects covering several locations, the location of the Lead Partner

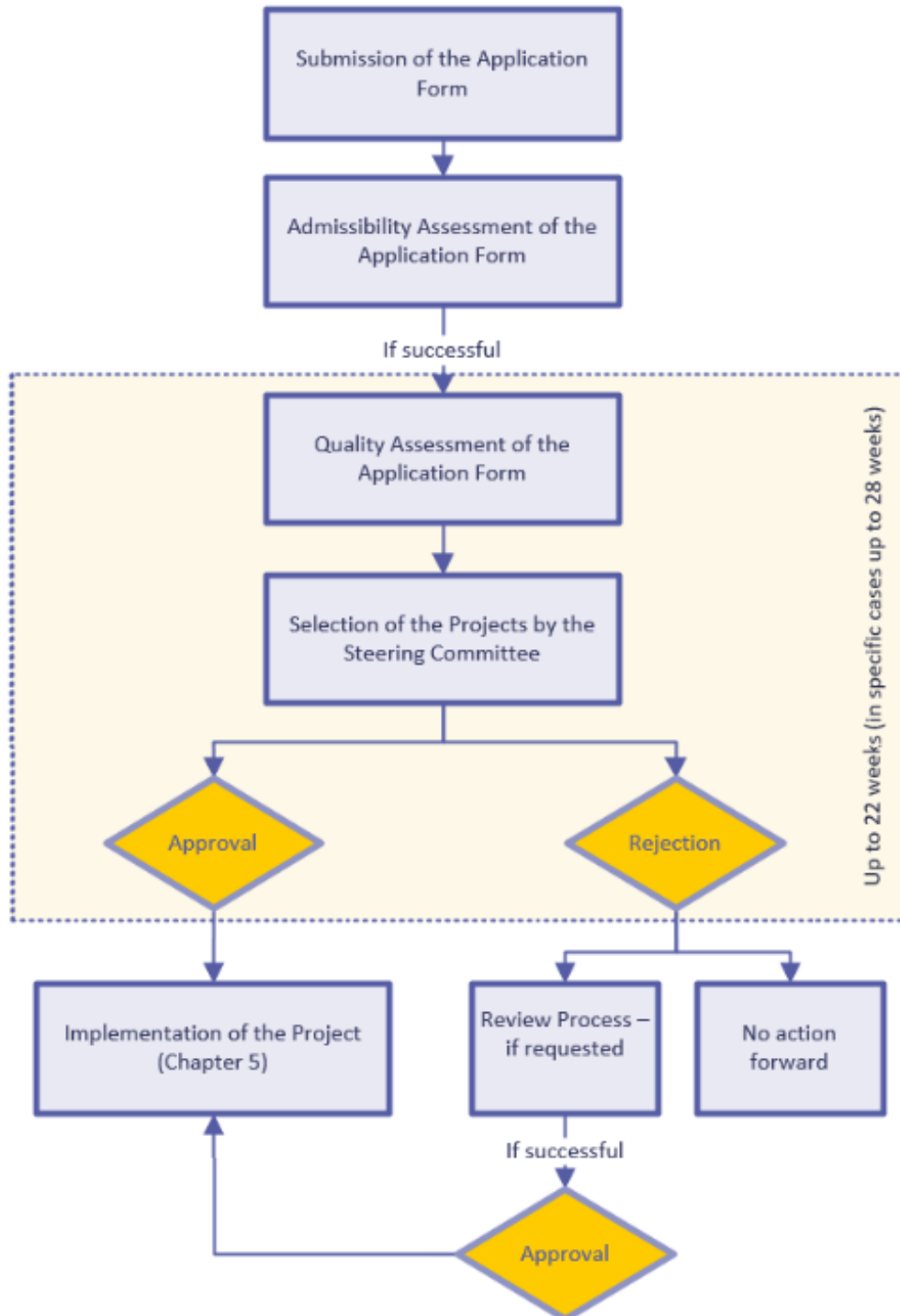
The above data may also be published in other EU funding related portals such as keep.eu

Applicants whose projects are **rejected** will be officially notified by the Joint Secretariat stating the reasons for the decision. In addition to information relating to the scoring of the project, applicants will be offered a de-briefing meeting no later than 28 days following receipt of the rejection letter. Applicants are also entitled to request a review in line with the Review

²⁷ Regulation (EU) 2021/1060 Article 49 (3)

Procedure for Unsuccessful Applications (see Section 4.6). The notification letter will contain details on the review process.

The following diagrams sums up the assessment and selection process:



4.6 Conflicts of Interest

Pursuant to Article 61 of Regulation (EU, Euratom) No 2018/1046, a conflict of interest exists where the ‘impartial and objective exercise of the functions of a financial actor or other person’ involved in budget implementation ‘is compromised for reasons involving family, emotional life, political or national affinity, economic interest or any other direct or indirect personal interest.’

Any potential conflict of interest can arise when persons involved in the application process could influence the outcome of a project application by involving family, personal interests, professional affiliation or political or national affinity and having a direct or indirect financial or non-financial interest, which could affect their integrity and impartiality in the context of the approval process. SEUPB must take appropriate measures to avoid, identify and remedy any perceived or actual conflicts of interest.

When a conflict of interest has been identified, SEUPB must carefully consider what action, if any, needs to be taken to adequately avoid or mitigate the associated risks.

Individuals should complete a declaration of interests form, as to the nature of any conflict/potential/perceived conflict; and agree the relevant course of action with SEUPB management.

SEUPB management will discuss and document the decisions on each conflict considered, including the specific actions taken to mitigate/address. The SEUPB maintains a conflicts of interest register detailing any declared conflicts, either perceived or actual, and the appropriate actions taken. Such actions may be as follows:

- **Restrict** – where restrictions are placed on the individual’s involvement in the matter;
- **Recruit** – where a disinterested third party is used to oversee part or all of the process that deals with the matter;
- **Remove** – where a Committee member or related party is removed from the matter.
- **Relinquish** – where the Committee member or related party relinquishes the private interest that is creating the conflict; and
- **Resign** – where the Committee member or related party resigns from their position with the organisation.

The method of managing any conflicts of interest should be assessed on a case-by-case basis and will be determined after consideration of a number of factors such as the level of risk presented and what management actions are actually feasible.

A copy of the required declaration form will be provided to successful applicants for completion following approval at the relevant Steering Committee.

4.7 Review Procedure of Unsuccessful Applications

This section sets out the process for Project Review that will be implemented in the event that an applicant wishes to appeal the decision of the Steering Committee. The purpose of the Review Procedure is to ensure that the decisions taken, and procedures followed by Steering Committee for individual applications are applied fairly and consistently.

4.7.1 Notification of rejection or being placed on a reserve list

Applications can either be rejected at admissibility stage pre-requisites or essential quality criteria assessment or following full assessment. Applications who passed the full assessment and are placed on a reserve list may also have a right of appeal.

If applications fail the admissibility check or at pre-requisites stage no further assessment will be undertaken.

4.7.1.1 Projects that failed initial admissibility checks or pre-requisite stage

Following the decision to reject an application, the applicant will be officially notified by SEUPB's Joint Secretariat (JS) in writing why they failed at pre-requisites or admissibility stage or both and why they failed to progress to the assessment stage.

The applicant will also be provided with:

- A reference to this section detailing the review procedure of unsuccessful applications, and
- The Review Request Template, which should be returned within 7 working days of receiving the rejection letter.

The formal request for review must be submitted using the Review Request Template. The template can be downloaded from the PEACEPLUS Support Portal. Within the template the

Lead Partner must clearly demonstrate the grounds (see section 4.6.3) upon which the review is being requested. Only written evidence provided within the Review Request Template will be considered by the Review Panel.

Once the Review Request Template is completed, the Lead Partner is required to email it (in Word format) to the Managing Authority (MA): MA@seupb.eu

- A review panel consisting of the Chief Executive and an independent panel member will review the completed form, with input from the Joint Secretariat.
- There will not be an opportunity for the applicant to discuss their appeal.
- A decision or review adjudication will be issued within a month of the request for review.

4.7.1.2 Projects which failed following full assessment

Following the decision to reject an application, the applicant will be officially notified by SEUPB's Joint Secretariat (JS) in writing, outlining the Steering Committee's reason(s) for the decision.

The applicant will also be provided with:

- Detailed information on the scoring of the project;
- An opportunity for a de-briefing as outlined below;
- A reference to this section detailing the review procedure of unsuccessful applications; and
- The Review Request Template

4.7.2 De-briefing meeting

A de-briefing meeting will be offered by JS. If accepted, this meeting will take place no later than 7 working days following receipt of a rejection letter. The meeting will be conducted via telephone, digitally, or in a face-to-face meeting with the applicant alone. At this meeting, the applicant will be afforded the opportunity to discuss the Steering Committee's decision including the reasons for rejection and the basis of the scoring of their application.

At the de-briefing meeting the applicant will also be informed of the formal review procedure and their right to request a review of the Steering Committee's decision.

4.7.3 Grounds for review request

It is important to note that a decision will **only** be reviewed on one or both of the following grounds:

- The outcome was a decision that no reasonable person could have made, based on the evidence presented, and the standard required to meet the threshold score as required by the Steering Committee; **and/or**
- That there was a failure in adherence to procedures or systems that materially affected or could have materially affected the decision.

Appeals on any other grounds will not be considered.

4.7.4 Making a review request

A review can only be requested by the Lead Partner following a de-briefing by a member of staff from JS and the request must be made in writing **no later than 7 working days** after the de-briefing meeting has been held.

The formal request for review must be submitted using the Review Request Template. The template can be downloaded via [PEACEPLUS Support Portal](#). Within the template the Lead Partner must clearly demonstrate the grounds (see section 4.6.3) upon which a review is being requested. Only written evidence provided within the Review Request Template will be considered by the Review Panel.

Once the Review Request Template is completed, the Lead Partner is required to email it (in Word format) to the Managing Authority (MA) to: MA@seupb.eu

4.7.5 Review procedure

The procedure will be administered by a Review Panel which will be constituted independently of the Steering Committees. The SEUPB MA will manage the Review Process, to ensure that reviews are carried out in a timely and efficient manner and in accordance with this procedure.

On receipt, MA will review the completed template. The MA will only consider the information that was available during the assessment process i.e. the information in the application form. No other additional/new information that was not part of the original application will be considered. If, in the reasonable opinion of the MA, a review application contains new information, such new information shall be redacted from the review submission and will not

be included or considered by the Review Panel. The MA will write to the applicant denoting the inadmissible evidence.

Following review and acceptance, MA will then forward the template to the JS who will be required to complete their response sections, **within 5 working days**. The completed template will then be included within the Review Panel Pack.

The MA will convene the Review Panel, which is independent from the Steering Committee. The Panel will comprise five members, none of whom were involved in the original selection process: the Chair of the Monitoring Committee, three other Monitoring Committee members and one independent representative appointed by SEUPB through an open, transparent process. The MA will act as secretariat to the Review Panel providing advice and guidance as required and the Review Panel may seek independent legal or other professional advice if required.

The Review Panel will receive all documentation **at least 10 working days** in advance of the meeting. This will include signed documentation relating to the selection process and the record of the reasons for the Steering Committee decision. The Review Panel will also receive a copy of the completed Review Request Template.

In reaching its determination the Review Panel will only consider the information that was available during the assessment process i.e. the information in the application form. No other additional or new information that was not part of the original application will be considered.

The applicant and the JS will have the right to attend the Review Panel meeting, but not to be represented by a solicitor or other advisers external to the applicant's organisation. The Review Panel can proceed even if either the applicant, the JS, or both are absent.

The applicant may present their case for review to the Panel. The presentation should last no longer than ten minutes; and should be consistent with the written submission. If the applicant requires the use of electronic presentation software, this should be submitted to the MA no later than three working days before the date of the meeting. The JS will have up to 10 minutes to respond to any such presentation. The Review Panel may ask any participant questions of clarification. The applicant and the JS will then withdraw from the room and the Panel will discuss the case and reach a consensus determination.

4.7.6 Review decision

The Review Panel will have the authority to make one of the following decisions:

- A Uphold the decision of the Steering Committee to reject the application;
- B Overturn the decision of the Steering Committee and approve the application for funding;
- C Defer their decision based on the need for further information.

The Review Panel will reach a consensus determination. In the absence of a consensus determination, (amongst the Committee Members and Independent), the Chair will make a final decision based on the options above.

The Review will be completed within eight weeks of receipt of the request for a review, unless circumstances prevent this from taking place, in which case the applicant will be informed by the MA at the earliest possible date of completion of the review.

The Review Panel will convey its decision to the applicant in writing within **14 days** of its meeting. The written notification will include rationale for the decision. If option C is initiated, the Review Panel will write to the applicant indicating what further information is required, a timeframe for provision of such information and an anticipated date for final resolution which will be subject to the timely provision of the further information sought.

The decision of the Review Panel will be binding on the applicant and the Steering Committee and shall not be subject to any further Review or appeal within the Programme.

Chapter 5

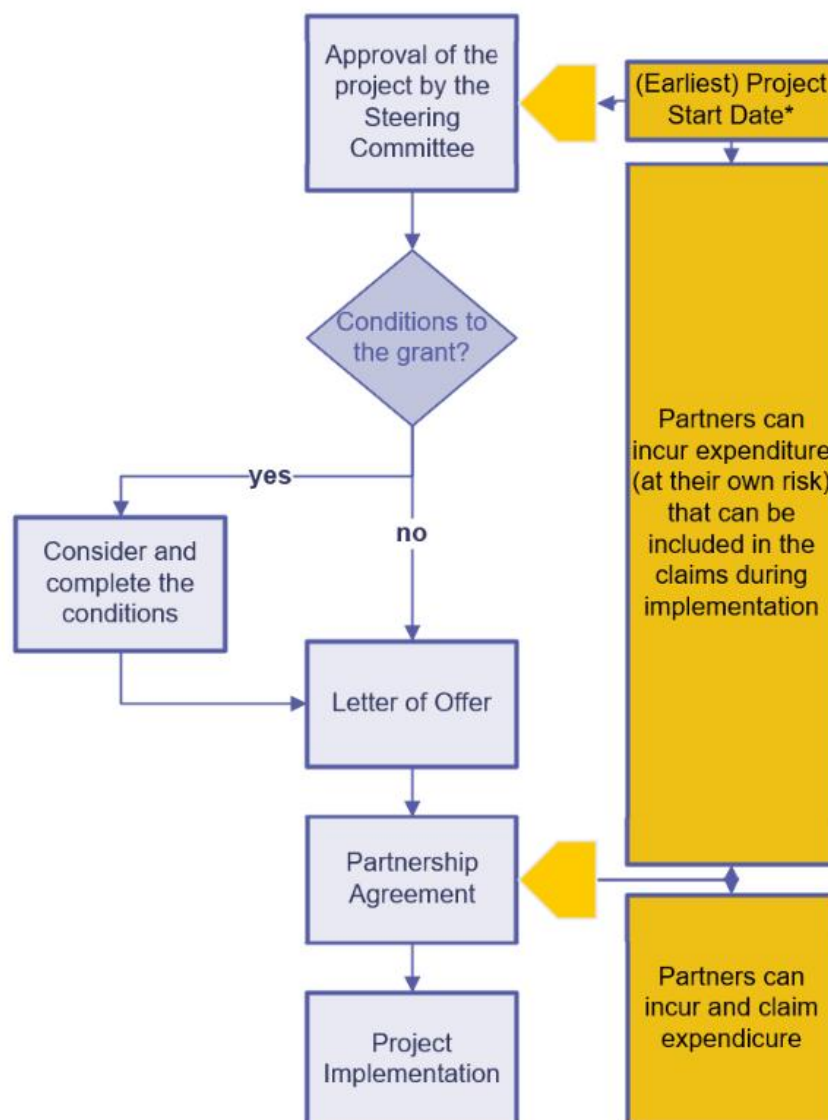
Project Implementation

Please be aware that the Programme has a zero-tolerance approach to Fraud of any form. This includes knowingly making of false declarations in Application Forms and exercising or attempting to exercise undue influence over the selection process.

5.1 Project Start

Following the approval of the project by the Steering Committee, the Lead Partner will be notified of the outcome and, if relevant, the conditions and recommendations. Where the conditions and recommendations affect the grant award, these need to be taken into account and completed by the partnership before the Letter of Offer can be issued and project implementation can start.

The following diagram shows the steps which need to be taken in the project start stage and before the project can begin implementation:



* The Project Start Date for projects under IA 1.1. is the date of submission of their Application Form in Jems

The official start date of the project should be no earlier than the date of approval by the Steering Committee and project expenditure related to the project is eligible from that date, except for Investment Area 1.1 and other duly justified and approved circumstances agreed by the Steering Committee. For further information on the eligibility period see Section 6.4.

5.1.1 Letter of Offer – Contracting

Each successful project will be issued with a Letter of Offer contract. The Letter of Offer will detail the grant award, the timeframe for delivery, any specific conditions set by the Steering Committee and the standard conditions of grant. It is the contract between the Managing Authority of the Programme and the project (Lead Partner).

The offer must be signed and returned to SEUPB before official commencement of the project. The Letter of Offer cannot be finalised in the absence of the signed Data Sharing Agreement. Partners who start implementing their project activities before the Letter of Offer is signed do so at their own risk.

5.1.2 Partnership Agreement

The Partnership Agreement governs the relationship between the Partners, the Partnership Agreement must be signed by the Lead Partner and all the other Project Partners. An accounting officer within the Lead Partner and all organisations should sign.

SEUPB has developed a template agreement, available from the [PEACEPLUS Support Portal](#). The template can be tailored to each Project Partnership's individual needs. It is the Lead Partner's responsibility to ensure that the Agreement is sufficient to govern the relationship between Partners and provide for the successful delivery of the project. The final Agreement should include at minimum sections covering the following: Legal Framework; Duration and Termination; Roles and Duties; Financial Management; Recoveries and Allocation of Financial Penalties; Dispute Settlement. Partners are permitted to amend or add to these sections.

The Lead Partner must send the completed and signed Partnership Agreement to the JS. Please note, payments cannot be made to projects until a signed Partnership Agreement has been returned to the JS.

5.1.3 Data Sharing Agreement

As per section 2.1.1, a signed Data Sharing Agreement (DSA) between SEUPB and the lead partner of all funded projects is a mandatory annex of the Letter of Offer. The DSA will be

issued to all lead partners and must be signed and returned with the Letter of Offer. SEUPB believes that the terms of the DSA are fair and equitable for both parties.

5.1.4 Published list of projects

SEUPB will maintain a list of projects on the SEUPB website. In accepting and signing a Letter of Offer, the Lead Partner agrees to the following information being made publicly available on the SEUPB website:

- Lead Partner name (legal entities only - no individuals w/ill be named);
- Project name;
- Project summary;
- Project start date;
- Project end date;
- Total eligible expenditure allocated to the project;
- European Union co-financing rate, as per priority axis (see Annexes I and II of the Application Guide);
- Project's postcode, or other appropriate location indicator;
- Country;
- Name of category of the Specific Objective which relates to the project – (e.g. Children and Young People in respect of the PEACEPLUS Programme).

Please note this is a list of minimum information SEUPB will publish about projects. For further information about how project information will be used by SEUPB, please refer to the Standard Conditions of Grant and SEUPB's privacy notice: <https://www.seupb.eu/privacy-notice>

5.2 Beneficial Owners

In compliance with Article 69(2) of Regulation (EU) 2021/1060, the SEUPB MA are required to collect and store information on the beneficial owners of the recipients of Union funding in accordance with Annex XVII in compliance with applicable data protection rules.

5.2.1 What is a Beneficial Owner

Beneficial owner in the context of the PEACEPLUS programme means any natural person(s) who ultimately owns or controls the beneficiar(ies) or public procurement contractor(s) on whose behalf a transaction or activity is being conducted.

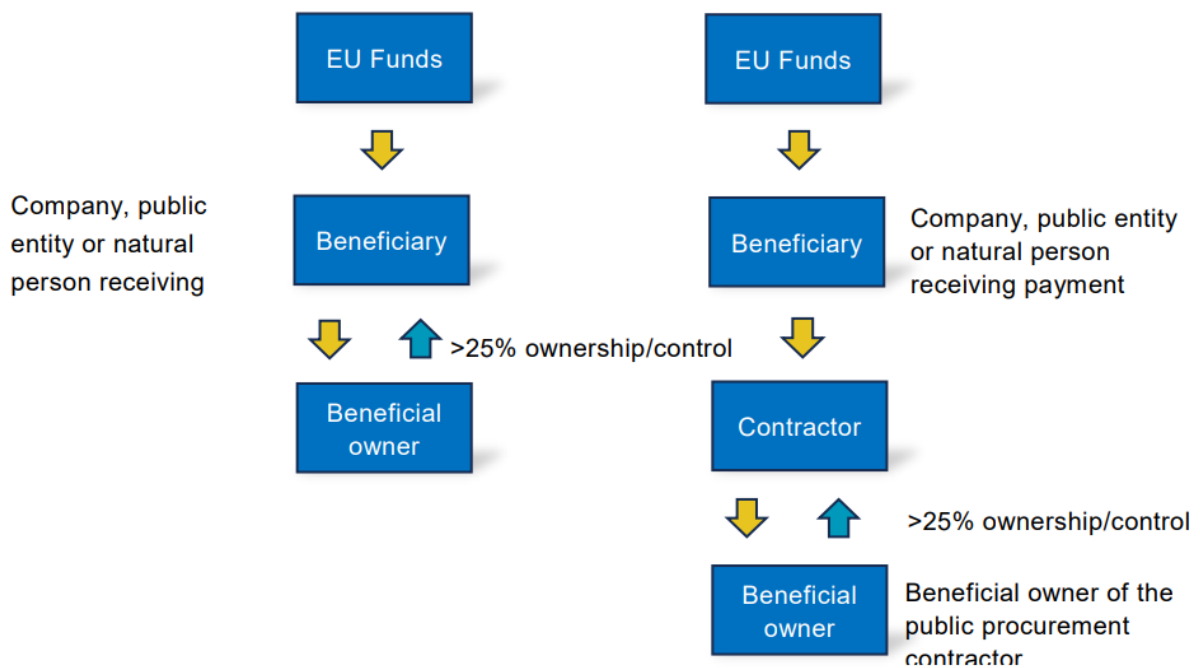
Beneficial owners can be identified in corporate structures, trusts and legal entities such as foundations. As such, beneficial owners are not present in public entities.

In case of corporate structures, the beneficial owner:

- Owns more than 25% of the company shares directly or indirectly through another company
- Holds more than 25% of the voting rights in the company directly or indirectly through another company
- Exercises actual control over the company on other grounds. Other grounds may refer to a partnership agreement, shareholders agreement, the exercise of dominant influence or the power to appoint senior management.

Beneficial owners are also called people with significant control, ultimate beneficiaries, or ultimate beneficiary owners (UBO).

Beneficial owners of the beneficiary and beneficial owners of the contractor



5.2.2 Information to be collected

Collecting and storing data²⁸ on beneficial owners is a new requirement introduced in the 2020-2027 programming period.

- Lead Partners and Project Partners – information on all beneficial owners of the beneficiary must be collected. First and Last Name(s), date(s) of birth and VAT registration number(s) or tax identification number(s)
- Public Procurement at partner level above the EU threshold – information on beneficial owners of the contractor including sub-contractors with contracts over €50,000, must be collected. First and Last Name(s), date(s) of birth and VAT registration number(s) or tax identification number(s) and basic information in relation to the contract, eg date of signing, name, reference and contract amount.

If a simplified costs option (SCO) eg unit cost, lump sum, or flat rate has been used for all the indirect costs, there is no requirement to record and store electronically data on contractors, their beneficial owners, contracts or sub-contractors.

When a SCO covers both direct costs and indirect costs, the requirement to record and store data on contractors, their beneficial owners, contracts and sub-contractors only applies to the direct costs.

5.2.3 How to collect information on beneficial owners:

- In Jems the data on beneficial owners of partners can be added at the contracting stage under partner details. JS will allow access for Lead Partners to complete this section.
- The data of beneficial owners of the contractors as well as the data on subcontractors can be added by project partners during the reporting stage when a new public procurement contract has been added. Further information is contained within 'A practical guide for Project Partners on the submission of a Partner Report via Jems (Jems Guide – Submitting Partner Reports) is available from the PEACEPLUS Support Portal under Key Delivery Documents - [Link](#)

²⁸ Data to be collected and stored is defined in Annex XVII of Regulation (EU) 2010/1060

The Commission services will, as part of their supervision and control activities, require access to and will use data on beneficial owners registered in Jems.

5.2.4 Where to access this information

Information on beneficial owners can be obtained via the search option on Companies House (<https://find-and-update.company-information.service.gov.uk/>) for UK/NI entities, and by registering as a user with the Central Register of Beneficial Ownership to obtain details for Irish entities (<https://rbo.gov.ie/>)

5.2.5 Legal basis for processing personal data of beneficial owners

The legal basis for processing personal data of beneficial owners is Article 6 (1) (c) of the GDPR 'processing is necessary for compliance with a legal obligation to which the controller is subject' as well as Article 6 (1) (e) of GDPR if 'processing is necessary for the performance of a task carried out in the public interest'

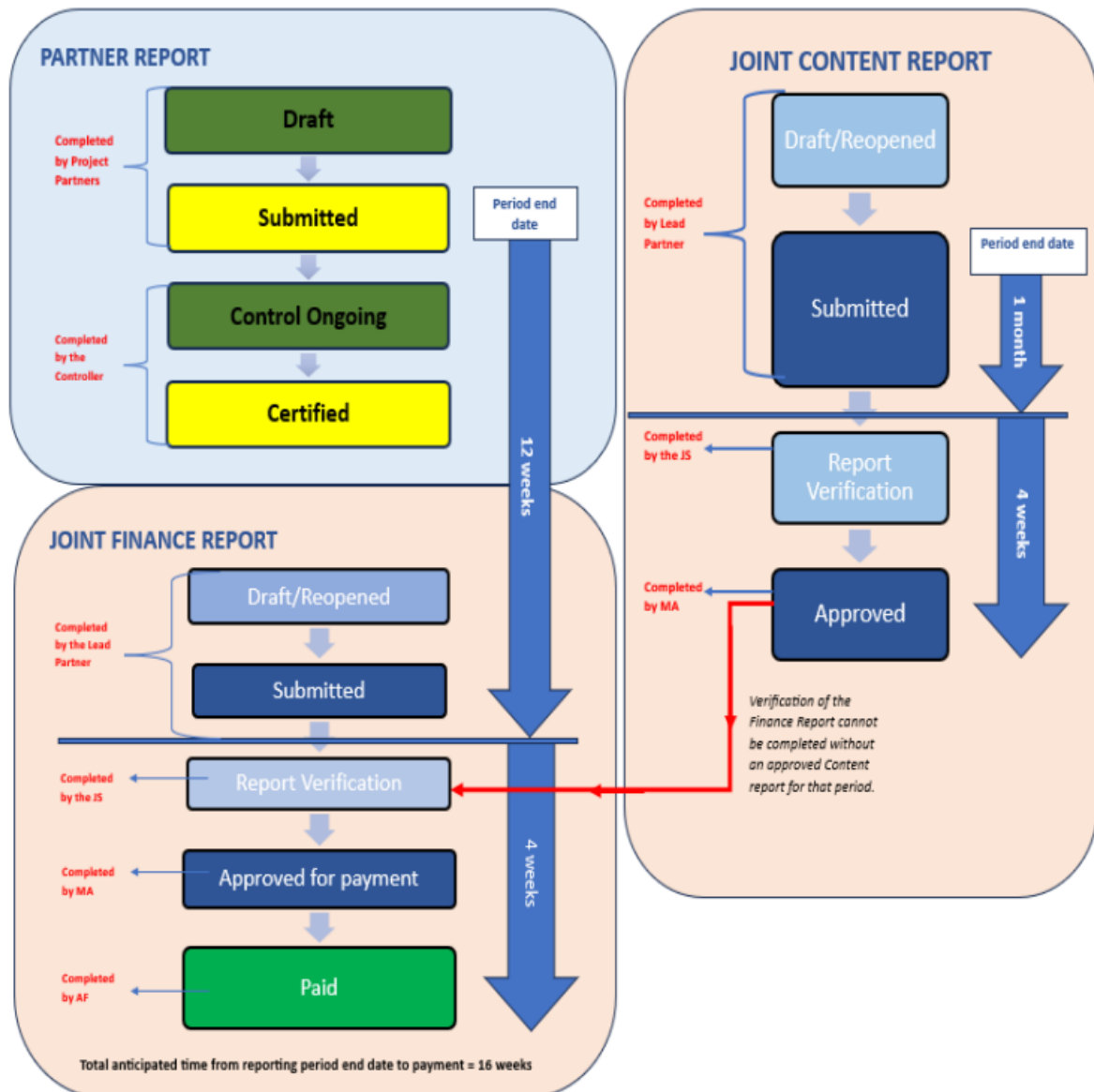
5.3 Claims submission plan

Before the payment of the first claim, Lead Partners will be required to submit a claims submission plan in the format provided by the Joint Secretariat. Once approved, this will constitute the project's annual spend targets. Any failure to meet annual spend targets must be supported by a robust rationale. SEUPB reserves the right to decommit from project budgets underspend, as per annual targets. The claims submission plan will be reviewed periodically.

5.4 Project Monitoring and Reporting

Reporting is an essential task of project management in which all partners need to be involved. It allows the Programme to monitor project progress and, to verify the compliance of project implementation with the approved application form in line with the Programme Manual. Projects are also encouraged to report on their success stories and mid-term outputs and/or results. Project reporting and monitoring are the basis for the reimbursement of eligible expenditure and information can also be used by the Programme for communication purposes.

Flowchart of Project Reporting and Payment of Claims



The following needs to take place within the 12-week period from the end of the reporting period.

- Partner Reports for all partners to be submitted on Jems
- Risk-based Management Verification will be completed resulting in certified partner reports
- Lead Partner submits the Joint Finance Report to JS within Jems.

The above timeline has been established in accordance with Article 46.6 of Regulation (EU) 2021/1059.

Lead Partners have one month from the end of the reporting period to submit their Joint Content Report to JS.

While there are different reporting timelines for the submission of the Joint Finance Report and Joint Content Report, both will be approved and where applicable paid within a 4-week period of submission by JS, MA and the Accounting Function. This timeline will ensure compliance with Article 74.1b of Regulation (EU) 2021/1060, which states that payments must be made within 80 days when all required information has been provided.

5.4.1 Partner Report

Reporting at partner level takes place through a *Partner Report* submitted via Jems to allow the partner to report on activities performed, deliverables achieved, and costs incurred by the partner during a reporting period. The duration of the reporting period is 3 months. The *Partner Report* has two main functions. It allows:

- Project partners (including the LP) to submit activity and financial expenditure to the project's external controller for verification of expenditure.
- Lead Partners to collect and consolidate project information from all partners so that it can be reported to JS at project level.

The activity section of the *Partner Report* is not reviewed by JS at this stage, instead it is a project management tool for the LP and its use is compulsory.

It is recommended that partners build their respective *Partner Report* throughout the reporting period and not to wait until the end of the reporting period to compile. This will enable timely submission of the *Partner Report* to the controller for verification.

Project Partner

- Each PP and the LP compiles and submits a *Partner Report* (Activity/Content and Finance) after the reporting period has ended via Jems;
- The activity part of the *Partner Report* contains details of the activities carried out in the respective period as well as target groups, deliverables, and outputs. Supporting documents should be uploaded to the relevant sections in Jems;
- The finance section of the *Partner Report* contains the *list of expenditures*, i.e. a table listing all costs incurred must be allocated to the correct cost category and submitted to the controller for verification. All supporting documents related to the expenditure incurred

and claimed by a PP form part of the *Partner Report* and should be uploaded to the respective cost item in Jems.

5.4.2 Joint Progress Reporting

The PEACEPLUS Programme has separated activity/content and finance reporting at project level, to reimburse funds as soon as possible. As a result, there are now two types of Joint Progress Reports. One reporting progress on finance (*Joint Finance Reports* are submitted either every 3 months depending on the Investment Area) and the other reporting progress on activity (*Joint Activity/Content Reports* are generally submitted every 3 months). A practical guide for Lead Partners on the submission of a Project Report via Jems (Jems Guide – Submitting Project Reports) is available from the PEACEPLUS Support Portal under Key Delivery Documents - [Link](#)

Joint Finance Report

The *Joint Finance Report* is created and monitored independently from the joint activity/content report.

Joint Finance Report contains information on project expenditure incurred by the LP and PPs which has been verified by the controller. Details of verified amounts are contained in the Control Report issued against each project partner report. The LP creates the *Joint Finance Report* on Jems, after each financial reporting period has been certified.

If the LP has any doubts on the relevance of any expenditure items (e.g. eligibility) claimed by a PP, the LP shall clarify the issue with the relevant PP and the controller, so that agreement on the expenditure claimed can be reached. This process may result in a reduction of the controllers certified amount.

The LP should submit the *Joint Finance Report* through Jems within 12 weeks of the reporting period end date.

Joint Activity/Content Report

The *Joint Activity/Content Report* contains information on the overall project progress at work package and activity level, including information on achievements, indicator progress, communication, involvement of target groups, project management, as well as possible problems and deviations. The *Joint Activity/Content Report* shall be drafted by the LP on the basis of information included in Partner Reports for the concerned period. The Lead Partner

can put additional systems or processes in place within the partnership to gather relevant data from Project Partners to complete Joint Activity/Content Report.

Outputs and results should only be reported when they are **fully completed** (i.e., not during their delivery). This approach prevents the double-counting of outputs and results and ensures that only those that are completed are recorded.

When an output is reported as completed, projects must provide evidence on its completion. Guidance and templates for the evidence will be provided by the Programme. Projects must report outputs in line with the:

- Output and Result Indicators noted in the Letter of Offer
- Quantified values for each output and result provided in the Letter of Offer

The information provided must be in line with the definitions and measurement units contained within the Call documentation for each Investment Area.

At the end of each activity period, the LP should submit the *Joint Activity/Content Report* through Jems within 1 month after the end of the reporting period, with the last report also falling due 1 month after the project end date.

Information in the *Joint Activity/Content Report* shall be detailed enough to enable the JS to assess the joint achievements of the project over the past 3 months. Projects must ensure that the data reported on outputs is accurate, verifiable and reliable. The Programme aggregates data reported by projects and in turn reports to the EC. For this reason, the JS may revert the *Joint Activity/Content Report* to the LP for correction and or clarification if data is not correctly reported or is incomplete.

Any changes to the project outputs are considered as a major modification of a project and must be discussed with and approved by the Joint Secretariat.

5.4.3 Active Joint Monitoring by the JS

Further to the monitoring through *Joint Activity/Content Reports*, the JS closely follows the overall progress of projects through additional means. The JS monitors progress by participating in project meetings, reading supporting documentation, or via direct contacts with the partnership. The collected information is beneficial both for the project and the Programme.

Active monitoring enables the JS to follow projects and ensure that:

- Good cooperation dynamics drive project implementation
- The project is well-managed (operational aspects)
- The project remains relevant to the Programme (strategic fit) and feasible
- Project objective and results are being achieved (strategic aspects)
- Sustainability and durability issues are being clearly addressed.

Meetings

The JS will regularly participate in project meetings on a case-by-case basis. This is an opportunity to hear about the project implementation, progress against achievement of outputs, provide advice and guidance on eligibility issues including procurement and to offer feedback whilst getting to know the partnership better.

Documentation

To better support and track project progress, the JS may request additional documents such as a Gantt chart, clarifications on the work plan, or a project risk matrix. Some requests may relate to project communication (e.g., information on events).

In-depth monitoring

Projects with a high-risk component and/or projects that are underperforming will necessitate additional support and monitoring. Some additional reporting or meetings may be required.

5.5 Controls and Audit

It is the responsibility of MA to approbate the Controller for each project. In practice, this means that each project needs a controller that is authorised and approved. For consistency of performing management verifications (control) across all partners within a project, one controller will be appointed for all partners in a project, with the exception of IA 1.2 and 6.2 as management verifications will be undertaken by Pobal.

The external Controller selected by the Lead Partner must be procured via a SEUPB recommended framework agreement. The protocol for using the Framework Agreement must be fully adhered to so costs can be considered eligible.

The cost of the controller function must be included in the partner budget and is considered an eligible project cost under the cost category of External Expertise & Services. Without

certification from an approved controller, it is not possible for the JS to approve the *Joint Finance Report* and for payments to be released to the Lead Partner.

Qualification and capacity of controllers

The management and control system, and ultimately the sound implementation of the Programme and its projects, strongly relies on the quality of controllers appointed. The requirements that must be fulfilled to become a Controller in the Programme are set by the MA and are based on EU Regulations. The main principle being that controllers must be independent and qualified to carry out the control function.

An external Controller can only be considered independent if there is clear separation between the control task and any other contractual relationships.

Regarding the qualification of the controller, the projects should bear in mind that the task of controlling project expenditure under the Programme goes beyond checking the expenditure claims: it also involves a judgment on the compliance with ERDF and/or, national rules, and the Programme manual. The Controllers are therefore expected to have good knowledge of controlling project expenditure under EU Structural and Investment Fund Regulations.

In accordance with Article 46(9) of the Interreg Regulation No 2021/1059, where the Controller is a private body or a natural person, the Controller shall meet at least one of the following requirements:

- a. Be a member of a national accounting or auditing body or institution which in turn is a member of International Federation of Accountants (IFAC)
- b. Be a member of a national accounting or auditing body or institution without being a member of IFAC, but committing to carry out the management verifications in accordance with IFAC standards and ethics;
- c. Be registered as a statutory auditor in the public register of a public oversight body in a Member State in accordance with the principles of public oversight set out in Directive 2006/43/EC of the European Parliament and of the Council; or
- d. Be registered as a statutory auditor in the public register of a public oversight body in a third country, partner country or OCT, provided this register is subject to principles of public oversight as set out in the legislation of the country concerned.

If the performance of a Controller casts doubt on their professional standards, the MA reserves the right to instruct the LP to replace the selected Controller.

Timely verification of expenditure by the Controllers largely depends on the completeness and accuracy of documents submitted by Project Partners who, in turn, must also be ready to respond quickly to requests for clarification that the Controller may require.

Please note that it is not the responsibility of the project to grant Jems access to the Controller. This will be done by the SEUPB. On approval for funding, SEUPB will advise Lead Partners on the process for appointing and approving an external Controller.

5.5.1 Role of the controller

The controllers' task is to verify that the expenditure reported by the partners in each Partner Report fulfils the following conditions (list not exhaustive):

- that expenditure items claimed on a real cost basis are eligible, incurred and paid in accordance with the Letter of Offer, EU regulations and the Programme manual;
- that conditions for payment have been fulfilled and are in line with the Letter of Offer with regard to flat rates, unit costs and lump sums;
- conditions of the approved application form (in relation to eligibility of expenditure) and the Letter of Offer have been observed and followed;
- partners maintain separate accounting records or use appropriate accounting codes for all transactions relating to the project;
- invoices and payments are correctly recorded and sufficiently supported by accounting documents or equivalent documentation;
- related activities, sub-contracted supplies and services are in progress or have been delivered or carried out;
- EU rules have been respected, especially regarding state aid rules, information and publicity, public procurement, and equal opportunities

Controllers will play a key role in the PEACEPLUS Programme, a well-functioning verification system ensures lower risks of ineligible expenditure (irregularities). Although for this to occur the controller must be familiar with the content of the following documents to be able to confirm compliance with the provisions laid down in EU regulations and directives, in particular with:

- Common Provisions Regulation (EU) No 2021/1060
- Interreg Regulation (EU) No 2021/1059
- Procurement procedures within the Financial Regulation (EU, Euratom) 2018/1046

- the Programme Manual
- the application form
- the Letter of Offer
- the partnership agreement

If there are amendments to the project application form, the Letter of Offer or partnership agreement, the Lead Partner needs to ensure that the latest version is made available to their appointed controller for the project.

The Programme provides standard templates that give guidelines to Controllers to ensure the consistent application of quality standards which form an essential part of the audit trail. These templates are completed online and are contained within Jems:

- A standard *Control* certificate and *Risk-Based Management Verification Control Checklist*, where the controller describes the methodology used for the verification and provides evidence of the verification performed, including details of the verified or rejected (in part or in full) items of expenditure.
- A separate checklist for *Risk-Based Management Verification - Procurement*.
- A standard control *Control Report* to confirm the amount verified by the Controller for each partner report verified.

Administrative management verifications undertaken by Controllers will be risk based and proportionate to risks identified in accordance with Article 74(2) of the Regulation (EU) No 2021/1060. Therefore, the Controller will review the list of expenditure contained in *Partner Reports* and select a sample of expenditure to be verified based on the PEACEPLUS risk-based sampling methodology which is subject to regular review.

5.5.2 Irregularities

Definitions of an Irregularity and a Systemic Irregularity are detailed in the Glossary of Terms. Article 69 (2) and (12) of CPR 2021/1060 details the requirement to prevent, detect, correct and reporting irregularities including fraud.

Irregularities can be identified during the normal conduct of the implementation and management of programme funds. Irregularities can be identified by external auditors, external controllers, various sections of the SEUPB, Lead partners and project partners.

Lead partner and project partners should report any errors or irregularities identified to the MA Quality Assurance Team without delay.

SEUPB provide guidance and templates to External Controllers and to internal sections within the body on the prevention, detection, correction and reporting of irregularities including suspected fraud and fraud.

Irregularities may result in the recovery of programme funds from the Lead Partner, who in turn will be responsible for seeking a refund from the relevant project partner. Section 2.6 provides details of the actions required when Fraud or Suspected Fraud is identified.

5.5.3 On-the-spot checks

As with administrative verifications, on-the-spot verifications undertaken by controllers will be risk based and proportionate to risks identified in accordance with Regulation (EU) 2021/1060 Article 74. For those projects selected for an on-the-spot verifications, controllers must verify that the reported activities have taken place or are in progress.

5.5.4 Timing of the control process

The LP should submit the *Joint Finance Report* through Jems within 12 weeks of the reporting period end date. Therefore, to ensure timely submission, LP control work at PP level must be scheduled in a timely manner to ensure achievement of the submission deadline. It is up to the LP to decide on the incremental deadlines considering the availability of the Controllers. In this context, it is important to keep in mind that:

- Expenditure should be reported regularly.
- The project partner's Controller can only carry out the verification of expenditure after the submission of the partner report which contains all relevant supporting documents from the Project Partners via Jems.

Considering the complexity of reporting procedures, it is crucial that projects establish a clear timeline for the reporting procedure.

5.5.5 Control costs

Projects (except IA1.2, 6.2 and 3.2) should earmark a budget sufficient to cover the cost of management verifications within their application form. Guidance is available within the key documents on the support portal.

Controller costs for the verification of expenditure (management verifications) are considered eligible under the External Expertise and Services cost category.

For control costs of the final partner report to be considered eligible, **the activity** (the control work) **and the related payment** must be carried out/defrayed from the bank account before the official end date of the project.

5.5.6 Ongoing Controls by the MA Quality Assurance Team

The ongoing assurance controls performed by the MA Quality Assurance Team are complementary to the risk-based management verifications (performed by Controllers) and will provide further assurance to the MA on the regularity of expenditure certified by Controllers. Additional timebound verifications on certified expenditure, within the scope of preventing and detecting potential irregularities (including fraud) maybe undertaken.

5.5.7 Audit: sample checks on projects

During the entire programming period audits are performed annually on a sample of projects. The annual sample is drawn by the EC cross all Interreg programmes which includes the PEACEPLUS Programme. These checks will be performed by the Programme Audit Authority (AA), which is assisted by the Group of Auditors (GoA) composed of a representative from the Member State (Ireland), and the third country participating in the programme (UK/NI).

The purpose of these checks is to ensure that no errors are made in the accounting records at the level of individual projects and, to obtain an overall picture of whether the management, control procedures and documents at Programme level are being applied and if they allow for the prevention and correction of potential weaknesses and errors. Should a project be selected for a sample check, it is incumbent on both the Lead Partner and the other Project Partners to cooperate with the audit body, present all documentary evidence or information deemed necessary to assist with the verification of the accounting documents as well as to give access to business premises.

If non-compliance or infringements are detected, audit findings are raised. All findings are presented to the MA, at which stage the LP, PP(s) and controller(s) have the possibility to comment on each finding. The conclusion of this process, results in the finalisation of the audit report with the AA and GoA either having confirmed or lifted the audit finding.

5.5.8 Other controls

In addition to the Audit Authority's sample checks explained above, other responsible Programme bodies such as the European Commission's audit services, the European Court of Auditors, national bodies, and the Managing Authority/Joint Secretariat may carry out audits to check the quality of the implementation of the project and in particular its financial management in relation to compliance with EU and national rules. Projects may be examined even after the project has ended. Therefore, it is important and a regularity requirement to ensure a robust audit trail is retained for each item of expenditure but also the safe storage of all project documents at least until the date indicated in the project closure notification.

5.6 Verification of Outputs and Results

Further guidance on the verification of outputs and results under the Programme and associated Projects will be published later.

5.7 Ownership and Intellectual Property Rights (IPR)

Cohesion policy, and Interreg programmes in particular, are about collaboration, reduction of disparities, solidarity, joint outputs/ results, and joint activities. Being from the family of Interreg programmes, the PEACEPLUS Programme also keeps this focus. The output and results should therefore be owned by the partnership as a whole. Furthermore, as a general principle of serving the general interest with public funding, project outputs and results are expected to be freely available for the public. Project partners should disseminate their project outputs and results to a wide local, regional, national and European public.

Projects can make use of the partnership agreement to make the necessary provisions for questions on ownership and intellectual property rights. For example, access rights should be detailed within the partnership agreement and should be granted on a royalty free basis.

5.8 Communication, Information and Publicity

5.8.1 Partner Information Requirements

Each Lead Partner must deliver communications activities which acknowledge PEACEPLUS funding in accordance with the relevant regulations. Lead Partners must also report on communication activities within Jems. PEACEPLUS Communications Guidelines are available on SEUPB's website, and the requirements contained therein must be adhered to by Lead

Partners. Any query relating to communications activity should be sent via email to: communications@seupb.eu and projects should consult the [PEACEPLUS Communications Guidelines](#) for a complete breakdown on their obligations.

5.8.2 General provisions

As part of the application process, Lead Partners are asked to submit a Communications Plan. Before commencing any communications activity, partners are required to contact the Communications Team at SEUPB to discuss the regulations and requirements.

All projects must identify at least one member of staff who will have responsibility for all publicity and information activities related to the project. Communications leads must attend any relevant meetings, workshops or other events required by SEUPB.

Lead Partners are responsible for delivering marketing and communication activities, such as: advertising, events, website, social media, promotional materials and publications (e.g. reports, evaluations and research documents etc.), press releases, newsletters, posters, billboards and plaques, etc. This is not an exhaustive list. They should also ensure the necessary level of GDPR compliance in all marketing and communications activity.

When delivering marketing and communication activities, Lead Partners and project partners must prominently promote the support from the Programme and the EU funds.

Along with the PEACEPLUS logo, projects must also include a textual reference on relevant publicity materials (such as those listed above). The textual reference is: "A project supported by PEACEPLUS; a programme managed by the Special EU Programmes Body (SEUPB)."

This includes a textual reference reflecting PEACEPLUS support as well as the use of the PEACEPLUS Programme logo, which incorporates the European Union emblem, UK Crest and relevant funding statement. Projects must liaise with the SEUPB's Communications Team in the development of their project logo, which must meet all relevant requirements as laid out in the Communication Guidance referred to above.

Furthermore, it is strongly recommended that projects become familiar with the relevant communication requirements detailed under Article 36 'Responsibilities of managing authorities and partners with regard to transparency and communication' of Regulation (EU)2021/1056 and Annex IX 'Communication and Visibility' of Regulation (EU) 2021/1060, as well as the Finance Agreement, which outlines the regulations around the display of the

crest of the government of the United Kingdom. These serve as the foundation for Programme requirements.

5.8.3 Visibility Rules - Website and social media

PEACEPLUS funded projects must acknowledge that they have received PEACEPLUS funding on their digital platforms. This includes social media and websites. Websites/pages must include the correct use of the PEACEPLUS logo and the textual reference. Funded projects must provide a short description of the project, proportionate to the level of support provided, on the partner's official website and/or social media sites. This should include aims and results and highlight financial support from PEACEPLUS.

Projects must therefore provide, on the project's website as well as all Lead Partner and Project Partners websites or social media sites, where they exist, a short description of the project (proportionate to the level of funding it has received) along with its aims, results and the amount of funding it has received. For social media this information would be contained within the description and/or profile section of each social media account.

5.8.4 Visibility Rules – Funding Statement

All funded projects must provide a statement highlighting PEACEPLUS support, in a visible manner on documents and communication material relating to the implementation of the project, intended for the general public or for participants.

The PEACEPLUS logo, and where appropriate the textual reference, must appear in a visible manner on all documents and marketing materials produced for the general public and for any project participant/beneficiary. Further details on how the logo should appear can be found in the PEACEPLUS [PEACEPLUS Communication Guidelines](#) .

5.8.5 Visibility rules for infrastructure and construction projects and for purchase of equipment over €100,000

Projects in receipt of PEACEPLUS funding support of more than €100,000 for infrastructure or construction projects must erect 'at a location readily visible to the public, a temporary billboard of significant size' during the implantation or construction phase of the project.

On completion, projects in receipt of more than €100,000 involving infrastructure or construction must erect a permanent plaque or permanent billboard. The plaque or billboard must be of a significant size and at a location readily visible to the public no later than three months after completion of the project.

This plaque or billboard must state the name and the main objective of the activity supported by the operation (project) and the PEACEPLUS Programme logo, together with the textual reference. This information must take up at least 25% of the plaque's size.

The SEUPB's Communications Team must approve the design of any plaque and/or billboard before it is installed.

5.8.6 Visibility Rules - Poster

All other projects not falling under the above requirement must publicly display 'at least one poster of a minimum size A3 or equivalent electronic display with information about the project. This should highlight the support from PEACEPLUS, except where the beneficiary is a person.

This poster and/or electronic display must include the project's name, description, aims, results, amount of funding it has received, along with the PEACEPLUS logo etc. The SEUPB's Communications Team can assist with the creation of posters.

5.8.7 Events

Project Leads must keep the SEUPB Communications Team advised of any events you are planning as part of the project so they can be advised on the appropriate level of representation. All projects funded under PEACEPLUS are required to coordinate a Project Launch event and a Completion event.

The scale of the event is for the project to decide. It may be a simple photocall or larger event. See the [PEACEPLUS Communications Guidelines](#) for further information on SEUPB's requirements for events.

5.8.8 Special provisions – Projects of strategic importance and those whose funding value exceeds €5m

All projects which have been classified by the SEUPB as being of strategic importance as well as those whose total costs exceeds €5m must show evidence of an email invitation to a Commission representative, as well as the SEUPB, requesting attendance and/or participation in a communications event/activity. All relevant projects must contact the SEUPB's Communications Team to discuss how this requirement can be met.

5.8.9 Special provisions – Financial Penalties for non-adherence to communication requirements.

For funded projects where, *‘remedial actions have not been put into place, the managing authority shall apply measures, taking into account the principle of proportionality, by cancelling up to 2% of the support from the funds to: (a) the beneficiary concerned...; or (b) the final recipient concerned who does not comply with the requirements set out....*

Therefore, projects can be subject to a financial penalty of up to 2% of the support they have received from the PEACEPLUS Programme if they do not put in place any remedial actions (within a specified time-period) to meet the above communication requirements.

5.9 Project Modifications

During project implementation, situations may arise that require a modification to the originally approved project scope, objective, project specific objectives, work plan, outputs, results, timelines, budget and/or administrative information. The nature and potential impact of such modifications need to be identified, analysed, and discussed with the Joint Secretariat as soon as these become apparent.

Please note that **no modifications are possible** during the last six months of project implementation.

As referred to in sections 3.4.5 and 5.5.1, it the LPs responsibility to ensure that the latest version of the application form, following an approved project modification, is made available to the projects appointed controller.

5.9.1 Guidelines on Flexibility

Delivering the project within the planned budget

Although the budget is a core element in the application form and is approved by the Steering Committee, the SEUPB recognises that flexibility in the budget may become necessary during the implementation of the project. This flexibility is enabled by using the estimated budget principle and the project modification procedures.

5.9.2 Estimated budget principle

The application form submitted by applicants includes an estimated budget. Once the budget is assessed by the JS and any corrections or alterations are approved by the Steering Committee it becomes the Approved Estimated Budget.

The Approved Estimated Budget is based on estimates, and therefore it is normal that during the project implementation there might be a need to adjust it to reality or any unforeseen events. When all the following conditions take place, the adjustments will not need prior approval from the programme, but would only need reporting in the relevant partner report:

1. The adjustments do not affect the basic purpose of the project²⁹ and the expenditure is incurred delivering the actions, outputs and results of the approved project;
2. The completion of the project is not jeopardised;
3. The adjustments do not modify the total budget of the project or to the ERDF/match funding split;
4. The adjustments do not increase or decrease the budget allocation per partners and/or per cost category;
5. The adjustments do not jeopardise achievement of targets set out in the Claims Submission Plan agreed with the JS;
6. The adjustments do not contravene requirements in the call documents or Programme Manual.

If an adjustment does not fall into any one of the six criteria listed above, the budget modification route must be followed. Where in doubt, the Lead Partner should contact the JS officer assigned to the project.

Please note that the adjustments permitted within the estimated budget principles must – at all times - be compliant with the financial and eligibility rules set up in Chapter 6.

5.9.3 Delivering the project in line with the planned Work Plan

Similarly, the SEUPB recognises that flexibility in delivery of the project Work Plan may also be necessary to allow efficient and effective implementation. As with the estimated budget principle, project partners are permitted flexibility in delivering the approved Work Plan provided that the following three criteria are met:

²⁹ In the case of Local Authority Action Plans, the term Project refers to the approved Action Plan.

1. The adjustments do not impact on the quality or number of deliverables, outputs, results delivered;
2. The adjustments have no impact on the scope, objectives or overall approach of the project
3. The adjustments do not contravene requirements in the call documents, Programme Manual or conditions specified in the Letter of Offer.

If the adjustment satisfies all the above criteria, the adjustment will only need reporting in the relevant project report.

If an adjustment does not follow any one of the three criteria above, the project modification route should be followed. Where in doubt, the Lead Partner should contact the JS officer assigned to the project.

5.9.4 Project Modifications

Where it is foreseen that a variation will occur that cannot be managed within the flexibility outlined in sections 5.9.1 and 5.9.2, the project will need to submit a project modification. The nature and potential impact of such modifications need to be identified, analysed, and discussed with the Joint Secretariat as soon as these become apparent.

There are **three types of modification**, each with its own approval process:

Modification	Approval Process
Changes to administrative information on JEMS	Administrative Modification (1)
Extensions to project lifetime	Technical Modification (2)
Transfer of budget between partners or cost categories with no impact on overall budget amount or intervention rate	
Change to the number or quantity of deliverables	
Changes to activities with a minor impact of the scope, objective or overall approach of the project	

Decrease to output or results indicator targets	Fundamental Modification (3)
An increase to total grant funding	
A budget change impacting on project intervention rate	
Change of Lead Partner or Project Partner	
Any change that has a significant impact on the scope, objective or overall approach of the project	

For all changes, Lead Partners shall submit their modification requests offline using the Modification Request Template. This must be completed for all changes.

1. Administrative Modifications – Approved by SEUPB

Administrative modifications are changes in administrative data, such as contact details or a change in the Lead Partner’s bank account details.

The Lead Partner should inform the JS by email of any administrative modification, with any supporting documentation attached to the email (where relevant). The JS will then liaise with the Lead Partner to make the necessary changes on Jems.

2. Technical Modifications – Approved by SEUPB

The following type of modifications can be approved by the SEUPB without approval from the Steering Committee:

- Extensions to the project lifetime, provided there are no other fundamental changes to the project, and do not pose a risk to overall programme delivery;
- Budget Changes which increase or decrease the budget allocation per partners and/or per cost category; provided that the proposed change does not increase the overall project budget amount or intervention rate;
- Changes to number or quality of deliverables;
- Changes to activities with a minor impact on the scope, objective or overall approach of the project

Please note: SEUPB can refer any modification submitted to the Steering Committee for their decision, for instance, if the submitted modification is deemed to increase risk or to significantly weaken the project's approach compared to the original application.

Please also note: in cases where a partner has exceeded its budget or where a cost category budget total has been exceeded, costs in excess cannot be claimed until the modification has been received and approved, and the costs are incurred at the partner's own risk.

3. Fundamental Modifications – Approved by Steering Committee

The following modifications are considered to fundamentally alter the project originally approved by the Steering Committee. As such, they must be submitted to the Steering Committee for approval:

- Any decrease to output and/or result indicator targets;
- An increase to total grant funding³⁰;
- A budget change impacting on the project intervention rate stated in the Letter of Offer;
- Change of Lead Partner or Project Partner; and/or
- Any change that has significant impact on the scope, objective or overall approach of the project.

The timeframe for presenting to Steering Committee will take a minimum of 12 weeks from when the request with all relevant supporting documentation is submitted.

When all approvals are in place, either a revised Letter of Offer or an addendum to the Letter of Offer will be issued by the SEUPB. This must be signed and returned by the Lead Partner.

5.10 Project Closure

Project closure guidance will be developed and made available later in the programming period.

5.10.1 Retention of documentation

Each partner is required to retain all documents related to the project's implementation (including evidence of expenditure) for at least a 5-year retention period from 31 December of

³⁰ Please note minor increases due to rounding will not require Steering Committee approval.

the year in which the last payment by the accounting function to the Lead Partner of a project is made³¹.

For example, if the Lead Partner received the last payment related to the project on 4th June 2028, the 5 year retention period will start on 31st December of 2028. This means that the documents will need to be retained by the partners of the project until 31st December 2033.

Longer retention periods may apply in case of state aid, legal charges or in accordance with national rules. In addition, in case of legal proceedings or by a request of the Commission the retention period will be interrupted. If this is the case the Lead Partner and partners involved will be notified and documents should be retained until such cases have been closed.

5.11 Complaints Procedure – Project Implementation

The SEUPB has a complaint procedure published on the SEUPB website. You should refer to the website ([here](#)) to see the types of complaints that are covered by the policy and the procedure for submitting and processing complaints.

³¹ Regulation (EU) 2021/1060 Article 82

Chapter 6

Financial Rules and Eligibility of Costs

Please be aware that the Programme has a zero-tolerance approach to Fraud of any form. The Programme will always seek to recover any payments found to be a result of fraud and where appropriate will refer findings of investigations to the Police Service of Northern Ireland and/or An Garda Síochána.

6.1 Eligibility of Expenditure – General Principles

The eligibility of expenditure is based on:

1. Type of costs eligible under each cost category,
2. Method (form of contribution) and audit trail required for claiming costs³²,
3. Eligibility period, and
4. Type of activities and their relation to the project.

There are three general principles with which any cost must comply to be eligible:

- Costs must be borne by the partner organisation.
- Principles of sound financial management and cost-efficiency should be applied.
- No double-financing is permissible.

The factsheets in Annex 1 describe what each cost category is, what type of costs are covered by each cost category and the requirements to claim under each cost category (points 1 and 2 above). When some costs or cost categories are to be processed based on simplified cost options these are explained in Annex 1.

In addition to the eligibility rules described in Annex 1, the following section in “Ineligible expenditure” must also be taken into account (6.3). Those costs will not be eligible for funding under any cost categories.

The section 6.4 on “Eligibility Period” will explain the timeframe for which costs are eligible. Any costs incurred before or after that period will not be supported by the PEACEPLUS Programme.

Finally, regarding the costs being eligible based on the type of activities and their relation to the project, the Call documents will cover what type of activities will be supported in the Investment Area, these can be found in the PEACEPLUS Support Portal. The Interreg Programme document (adopted by the European Commission) can also be used for information on these actions. Furthermore, Factsheet 8 in Annex 1 lists the activities that the Programme will not support.

³² Note that projects below € 200,000 must be covered by Simplified Cost Options.

6.1.1 Eligibility of costs: Hierarchy of rules

The hierarchy of rules applicable to projects supported by the PEACEPLUS Programme is as follows³³:

- European level - EU regulations
- Programme level - specific rules decided for the PEACEPLUS Programme
- National/regional level - rules applicable in the State where the partner is based.
- Partner institution level - internal rules applicable to each partner organisation

This means that partners should first consider EU regulations when incurring expenditure. Where EU rules do not stipulate provisions, Programme rules apply. If neither the EU nor the Programme has a set rule, then national/regional legislation applies. Finally, the partner's internal rules should be followed if specific issues have not been covered by previous levels.

6.1.2 Forms of contribution

The form of contribution is the method through which the applicants need to budget and claim the project expenditure, and the method by which the Programme will reimburse such expenditure. The PEACEPLUS Programme supports projects in two forms: real costs and simplified cost options (SCOs).

Real costs concern the actual expenditure incurred and paid by a partner in relation to the project. Project Partners must ensure that the real costs of delivery have been allocated to the correct cost category according to the type of expenditure incurred. Claiming and reimbursing on a real cost basis involves verification based on supporting documents provided by the partner for each reported item of expenditure. An invoice which relates to the recharge of items between accounting cost centres will not be accepted, even if it relates to a Service Level Agreement (SLA).

Simplified cost options (SCOs) are mechanisms of budgeting, claiming and reimbursing expenditure that allow the reimbursement of expenditures according to predefined methods based on process, outputs or results. They consist of three different mechanisms applicable to projects: flat rates, unit costs and lump sums. SCOs provide an alternative to reimbursing real costs to limit errors and reduce the administrative burden on the grant recipient. The SCOs applicable to projects are specified by the Programme when the call for applications in each Investment Area is published. Once the Call is launched, no more SCOs can be developed for that Investment Area and it is not possible for partners to create their own SCOs.

³³ Regulation (EU) 2021/1060, Article 63

Information on the requirements and procedures regarding how and when to apply each form of contribution is described in two documents located in the PEACEPLUS Support Portal ([link](#)) (1) section B.6 of the PEACEPLUS How to Apply on Jems Guide and (2) Guide for Applicants adding partner additional contributions. Call documents may also contain further information.

6.2 Cost Categories

The PEACEPLUS Programme will support expenditure under the following cost categories:

- Staff costs
- Office and administration costs
- Travel and accommodation
- External expertise and services
- Equipment
- Infrastructure and works

For specific Calls, one or more of these costs categories may be deemed ineligible. This may be applied to the whole project or parts of the project (e.g. preparation or closure). Wherever this is the case, it will be made clear in the Call document and supporting materials.

6.3 Ineligible Expenditure

It is important to note that for a cost to be eligible it must be categorised correctly under the appropriate cost category, and expenditure must not be declared more than once. Declaring expenditure more than once or across two different categories would be deemed double funding, which it is not permitted. Costs covered by a flat rate cannot also be requested separately. Based on the principle of sound financial management, costs for which there is an additional or alternative funding source (other than PEACEPLUS) are not eligible for funding.

In addition, the following costs are not eligible³⁴:

- fines, financial penalties and expenditure on legal disputes and litigation
- costs of gifts
- costs related to fluctuation in the foreign exchange rate

³⁴ Regulation (EU) 2021/1059 Art. 38 (3) and Regulation (EU) 2021/1060 Art. 64

- interest on debt
- the purchase of land for an amount exceeding 10% of the total eligible expenditure for the project concerned.
 - for derelict sites and for those formerly in industrial use which comprise buildings, that limit shall be increased to 15%.
 - Projects concerning environmental conservation are exempt from this rule
- value added tax ('VAT'), except
 - for projects the total cost of which is below € 5,000,000 (including VAT);
 - for projects the total cost of which is at least € 5,000,000 (including VAT) where it is non-recoverable under national VAT legislation;
 - where a project is funded under GBER (State Aid) VAT will not be eligible regardless of the size of the project.

For specific Calls, further costs may be deemed ineligible, please refer to the Call Document for each Investment Area in the Support Portal, Factsheet 8 in Annex 1 also lists activities that the Programme will not support.

6.4 Eligibility Period

For the majority of projects, the eligibility period is between the start date and the end date of the project. The start date should be no earlier than the date of the project's approval by the Steering Committee. In cases where costs may be incurred in advance of the Steering Committee date but no earlier than 1 January 2021³⁵, the applicant must set out a justification for these costs within their application form. These costs must be integral for the implementation of the project. The reasonableness of the expenditure will be considered during the assessment process as part of the value for money assessment, and applicants assume full liability for costs spent before the eligibility period. Projects which are not funded will not be reimbursed for costs incurred in preparation of the application.

The Partnership chooses the end date of the project within the programming period. In the application form, partners indicate the duration of their project (in number of months), which calculates the end date. This is the date by which:

- all project activities must be completed (including those related to the administrative closure of the project) and all payments have been defrayed by the project, this

³⁵ Regulation (EU) 2021/1060 Article 63 (2)

includes the cost of performing management verifications by the Projects appointed Controller.

All the above is subject to a full assessment by the Joint Secretariat.

The Programme end date for expenditure is 31 December 2029. Any expenditure incurred, invoiced, or defrayed after the Programme end date is ineligible, this includes the cost of performing management verifications by the Projects appointed Controller. In addition to the overall eligibility period, it is not possible to claim invoices that are paid in advance for activities that are not finalised by the project end date.

For projects supported under Investment Area 1.1, costs incurred during the project development and assessment period are also eligible. Costs for the development stage will be covered by a project preparation lump sum (costs from Jan 2021 to submission of application form). Further information is contained within Annex 1 Factsheet 9 – Preparation Lump Sum.

Finally, content related activities should not be scheduled close to the project's start and end dates. Partnerships must allow enough time for administrative matters. The administrative start-up phase and closure phase often requires more time than expected and should be planned for (i.e. three months). This must be adequately resourced.

6.5 Public Procurement

6.5.1 General provisions

Public procurement is a process used by organisations and companies receiving public funds for selecting and contracting providers of goods, services and works. It ensures transparency and equal treatment of the potential providers. All project partners implementing PEACEPLUS Projects must comply with the relevant public procurement legislation. Partners, Associate partners or sub-partners are not permitted to contract each other to carry out project related activities or related services within their project.

The public procurement procedures provide a more efficient and transparent use of public funds as well as competitiveness. The main principles for procuring goods, services or works are the principles of transparency, non-discrimination and equal treatment. Compliance with the procurement requirements is vital for the projects, as it ensures the eligibility of the

reported costs of the particular goods, services and works. Although it remains an area which is one of the most frequent sources of error. The most common errors are associated with a lack of transparency and equal treatment, discriminatory criteria, artificial splitting of contracts and conflict of interest.

Failure to comply with public procurement requirements can lead to financial corrections. (refer to section 6.5.6)

6.5.2 Regulations

When dealing with public procurement rules, four levels need to be considered with the stricter rules always applying:

- EU rules³⁶
For the award of contracts for goods, works or services according to Article 58(2) of Regulation (EU) 2021/1059 (Interreg Regulation), the procurement procedures under Article 178 and 179 of Regulation (EU, Euratom) 2018/1046 (Financial Regulation) and Chapter 3 of Annex I (points 36 to 41) to that Regulation shall apply.
- National rules apply for the award of contracts for goods, works and services below the EU threshold
 - UK - Public Contracts Regulation 2015, and when the UK Procurement Act 2023 comes into force on 24 February 2025, the stricter rules will continue to apply which includes publishing above the EU threshold contracts on the Official Journal of the European Union (OJEU).
 - Ireland – Public Procurement Guidelines for Goods and Services Version 3, October 2023
- Partner organisations' internal rules
- Programme specific rules.

The stricter rules always apply. If national/regional rules set stricter requirements (such as for publicity, free competition, lower thresholds) than those established by the European

³⁶ As outlined in Annex 8(1) of the Financing Agreement between the United Kingdom of Great Britain and Northern Ireland, Ireland and the European Commission on the PEACEPLUS Programme 2021-2027

directives, then they must be applied. The same principle applies to internal rules and the Programme rule contained within this manual.

6.5.3 Advertising Requirements

Article 138 of the Withdrawal Agreement (related to UK withdrawal from the EU) requires that EU public procurement rules continue to apply after 31 December 2020 within the context of the implementation of ESI Funds, which includes the PEACEPLUS programme. Therefore, in order to comply with the EU requirements, the UK/NI will continue to have access to the Official Journal of the European Union (OJEU) and organisations in receipt of PEACEPLUS funding will be able to advertise contracts over the EU thresholds on the OJEU. In relation to the requirement of UK public sector bodies to publish procurements on Find a Tender (FTS), the UK new e-notification service, while this platform works in parallel to the OJEU, **FTS cannot be considered to be a suitable alternative to advertising above the threshold contracts on the OJEU**. Therefore, if an above the threshold contract is only advertised on FTS, financial corrections will be applied for not complying with the EU advertising requirements of the PEACEPLUS Programme.

The European thresholds effective from 1 January 2024 are as follows:

- For works contracts: €5,538,000
- For service and supplies contracts
 - Central Government authorities (Schedule 1): €143,000
 - Other entities outside the Civil Service (e.g. Local Authorities): €221,000

Sterling contracts should be converted to euro using the Commission exchange rate for the month the contract is published - [infoeuro](#) - to determine if the value of the contract excluding VAT is close or is greater than the European Thresholds.

Annex 2 contains details of historic EU thresholds which are applicable to the PEACEPLUS programming period.

For PEACEPLUS the default position is that all procurement should be on a cross-border basis, therefore tenders should be advertised in Ireland and Northern Ireland. This may only be varied in circumstances where a project operates in a single jurisdiction, ie where there is no project partners located in another jurisdiction and no project activity takes place in another jurisdiction.

Further details on procurement thresholds for the PEACEPLUS Programme are contained in Annex 2.

6.5.4 Procurement and Tendering

Procurement is the process of acquisition, usually by means of a contractual arrangement after a public competition, for goods, services, works and other supplies. It ranges from the purchase of routine supplies or services to formal tendering for large infrastructure projects by a wide range of contracting authorities. Public procurement requires that all such purchases must be open to fair competition from competent suppliers and that a record is maintained of how the decision to award any contract was reached.

The requirement to comply with public procurement rules (including both national and EU Public Procurement thresholds) applies to all expenditure for which grant is sought from the PEACEPLUS Programme. The use of open competition inviting quotes or tenders is the only acceptable method of procurement that can demonstrate that the best value has been achieved in the use of public funds. A competitive process carried out in an open, objective and transparent manner can achieve the best value for money in public procurement.

Where the appropriate public procurement method has not been followed or a non-compliant process has been undertaken, the associated expenditure will either be considered ineligible or will be subject to a flat rate financial correction.

This section is intended to offer the basis of the procurement rules for projects; however it should not be considered a definitive statement on the legality of any particular procurement action. Procurement is subject to law, is a complex process and rules and guidance are constantly evolving.

These procurement rules do not include all procedures for the procurement of capital or large infrastructure contracts.

- Lead Partners in Northern Ireland can either use their own inhouse procurement experts or Construction and Procurement Delivery (CPD) when their project activities/projects involve capital expenditure. Guidance relating to any professional service for capital projects can be provided by CPD. Projects must advise their Case Officer who will be providing these professional services for their project.

- Lead Partners in the border counties of Ireland, a similar service provider will be appointed to provide this guidance. Please contact your Case Officer for further information.

Important note: while the SEUPB may provide guidance to project partners in relation to procurement, it is the project partner's ultimate responsibility to ensure that any procurement exercises conducted are compliant with relevant EU and national law, as well as their own organisational rules where applicable.

6.5.5 Lead Partner responsibilities

The Lead Partner is responsible for compliance with the public procurement procedures for the entire partnership and must ensure both EU and national rules on procurement are strictly followed.

It is the Lead Partner's responsibility to be alert to Fraud and Red flags within their project (refer to section 6.5.7)

The projects appointed Controller will require sight of all tender documentation to support the supply of goods and services to the project. Failure to retain a complete audit trail could result in financial penalties being applied.

It is the responsibility of the Lead Partner to ensure they are fully aware of the most up to date legislation on procurement. Lead Partners should seek advice from a professional procurement body as these rules do not constitute legal advice.

6.5.6 Failure to comply with procurement rules

The penalties for breaches of procurement guidance can be severe and may result in financial penalties for the Lead Partner against the value of the contract awarded. If you are in doubt about an element of project procurement, please seek written guidance or clarification from a suitably competent organisation/individual.

The guidelines for determining financial corrections to be made to expenditure financed by the European Union for non-compliance with the applicable rules on public procurement can be found here:

[https://ec.europa.eu/transparency/documents-register/detail?ref=C\(2019\)3452&lang=en](https://ec.europa.eu/transparency/documents-register/detail?ref=C(2019)3452&lang=en)

Further information on green public procurements and the importance of achieving environmental policy goals through public spending can be found here: <https://ec.europa.eu/environment/gpp/pdf/Buying-Green-Handbook-3rd-Edition.pdf>

6.5.7 Red Flags

Red Flags are an element or a set of elements that are unusual by nature or vary from the normal activity that point to a possibility of fraud or corruption. A red flag does not automatically imply fraud, only the possibility and thus red flags are not automatic irregularities. SEUPB will undertake reviews as part of their audits and management verifications looking to identify any red flags. It is the Lead Partner responsibility to be alert to Fraud and Red flags within their projects. Some examples of red flags include but are not limited to; -

Public Procurement

- Collusion among contractors for example, arithmetical similarities or patterns, winning bid appears to high, qualified contractors do not submit bids, winning bidder subcontracts to one or more losing bidders
- Collusion among contacting authority and tenderers such as bid tailoring, bid manipulation, and other irregularities such as inflated or duplicated or false invoicing, or unauthorized subcontracting to affiliated companies.
- Defective pricing schemes, example contractors cost estimates are inconsistent with it prices, or documentation is inadequate or incomplete to support cost.
- Performance irregularities, change in personal, on confirming materials, false certification.
- Complaints from non-winning bidders, few publicly available information on contractor, major changes in composition of evaluation team.

SEUPB draw your attention to training materials on the PEACEPLUS support portal including webinar on capital procurement which included a section on Red Flags, July 2025 ([webinar link](#))

6.5.8 Public Procurement Life Cycle (Road Map)

The step by step roadmap allows projects to access the key information quickly and effectively. The roadmap guides you through the process, starting from the moment of planning the acquisition until appointment.

Phase 1 - Planning

The first phase has a significant influence on the procurement process. It consists of a preliminary step where the partner identifies the scope or subject matter of the contract. Failure to properly identify the scope of the contract could result in the incorrect procurement approach being adopted. The following should be considered:

- reduce ambiguity by clearly defining the scope of the contract (in the form of works, services or supplies), ensuring it is not too restrictive.
- ensuring transparency by providing a clear description of what is to be achieved.
- determine the estimated value of the contract.
- how have the various objects of the procurement been grouped – a single entity or divided into lots?
- select the appropriate procurement approach based on the estimated value of the contract (refer to procurement thresholds in Annex 2)
- ensure all potential bidders have equal access to all relevant information.
- conflict of interest is appropriately managed, to ensure no potential bidder has a perceived or actual competitive advantage.

Preliminary research and market consultation have a significant impact on the process. The involvement in potential suppliers in this phase must not affect an open and transparent procurement competition.

Estimating the correct contract value is also essential. The calculation should be based on total amount required to be paid, excluding vat but including any potential option for modification or renewal. Changing the value of the contract in later phases, can bring the contract value above the threshold for the procurement approach adopted, therefore invalidating the initial procedure.

Example of errors in the planning phase:

- artificial splitting of the contract, when there are a number of smaller contracts which have identical or similar characteristics, which should have been included in one larger contract.
- Irregular prior involvement of potential suppliers of the required goods or service, eg participation of a potential supplier in the preparation of the procurement documentation.

Phase 2 – Preparation

Preparation of the tender documentation includes aspects considered in the planning phase, the scope of the contract, the estimated contract value and the selection procedure. Failure

to identify these elements may result in an insufficient preparation of tender documentation, which might put at risk the entire process.

If potential suppliers have been involved in the first phase (prior market consultation), they should not be involved in the preparation of the tender documentation. Partners must take appropriate measures to prevent cases of conflict of interest and unequal treatment.

The basic principles must be observed as preconditions for an effective procurement process:

- Equal opportunities for any potential supplier
- Free access to the relevant information and resources
- Open, fair, transparent and non-discriminatory competitions

The tender documentation is core to ensuring adherence to the public tender rules. The tender document usually consists of the following:

- Terms of Reference
 - with sufficiently detailed specifications, including clearly defined and non-restrictive selection and award criteria;
 - the selection criteria are objective and non-discriminatory
 - the award criteria are proportionate and appropriate for the scope of the contract
 - calculation method for scoring the award criteria has been described (only the award criteria should be scored, with the selection criteria referring to eligibility and qualifications)
 - includes a tender response deadline (date and time)

Example of errors that can potentially occur in the preparation phase:

- Principles of public procurement have not been respected (the basic principles of non-discrimination, equal treatment and transparency);
- Failure to describe in detail the selection and award criteria;
- Including restrictive or similar selection and award criteria;
- Selection criteria is discriminatory;
- Failure to provide information on how the award criteria are scored;
- Referring to a particular brand or specific supplier;
- Conflict of interest.

Phase 3 – Publication

Publicity can increase competition and the number of potential responses you'll receive. The correct publicity will reduce the risk of irregularities and financial corrections. Projects must ensure sufficient level of publicity and remember that the default position for PEACEPLUS is that all procurement should be on a cross-border basis, unless the project operates in a single jurisdiction, where no partners or activities are located or undertaken in another jurisdiction. When using public funds, lack of advertising and insufficient transparency is seen as a sign of limited competition. The greater the Interest of the contract to potential bidders from other Member States, the wider the coverage (publicity) should be. Depending on the nature of the services and goods, an EU-wide advert may therefore be advisable even if the value of the contract is below the EU-threshold or alternatively the contract is also advertised in the other jurisdiction. The level of publicity must correlate to the subject and the value of the contract, refer to Annex 2 for the procurement thresholds.

Partners must ensure quotes are sought in line with procurement thresholds (see Annex 2):

- under the threshold for full tender action – emails accompanied by terms of reference/ specification;
- under EU threshold – public advertisement (procurement websites/regional press);
- above EU threshold – Contract Notice published on the OJEU.

Partners must ensure:

- Tender documentation complies with EU and National Procurement Rules;
- The information has been published and simultaneously dispatched to all potential bidders;
- Time limits are respected;
- Clarifications have been provided equally and identical to all candidates.

Examples of errors that can potentially occur in the publication phase:

- Lack of publication (not in compliance with Annex 2);
- For above the threshold contracts – not publishing the Contract Notice on OJEU;
- Non-compliance with time-limits for receipt of tenders;
- Failure to extend /lack of publicity of the extended time limit when the procurement documents have been significantly changed;
- Excessively short deadline for submission of quotes/tenders;
- For above the threshold contracts, deadlines set do not comply with legal provisions;
- Not dispatching equally identical information to all potential bidders, if clarifications are needed.

Phase 4 – Selection and Award

Partners must ensure the following:

- For contracts above €/**£**5,000 excl vat a deadline for receipt of tenders should have been set. Therefore, all tenders should be received, registered and simultaneously open;
- The selection and award criteria outlined in the terms of reference / specification has been applied
- There is no modification of the selection criteria during evaluation, which may result in the acceptance of a tender that should not have been accepted if the initial selection criteria had been followed;
- There is no modification of the award criteria or the weightings during evaluation, which may advantage or disadvantage potential bidders;
- It is good practice for evaluation committee members to have completed a conflict of interest declaration.
- For contracts above €/**£**5,000 excl vat, there should be documented evidence of the assessment process, which includes, signed scoring matrix, and a record of the discussion and decision. Names of the assessment panel should also be retained.

Examples of errors that can potentially occur in the selection phase:

- Declaration referring to conflict of interest is missing
- Modification of tender scope during the assessment phase
- Failure to state the selection and award criteria in the Terms of Reference/ Specification/Contract Notice
- Discriminatory criteria for selection
- Unlawful selection criteria
- Selection criteria not proportionate to the scope or subject matter of the contract
- Modification of selection and award criteria during the assessment phase
- Wrong application of the calculation method for scoring the award criteria
- The use of additional award criteria that was not included in the Terms of Reference/ Specification/Contract Notice
- Lack of transparency and equal treatment during the assessment phase
- Negotiation during the assessment phase
- Unjustified rejection of abnormally low tenders
- Record of decision to appoint is missing – insufficient audit trail has been retained

- Conflict of interest having an impact on the assessment process
- Bid rigging – a fraudulent scheme resulting in non-competitive procurement
- Non-transparent award procedure

Conflict of interest (Col) is one of the key issues in terms of errors. Any potential conflict of interest can arise when persons involved in procurement procedures influence the outcome of a procurement by involving family, personal interests, professional affiliation or political or national affinity and having a direct or indirect financial or non-financial interest, which can affect their integrity and impartiality in the context of the procurement process. Partners must take appropriate measures to avoid, identify and remedy conflicts of interest.

Confidentiality may also be considered. This aims to protect confidential and sensitive data provided by suppliers that cannot be disclosed if declared confidential. Partner must put in place appropriate steps to ensure any information a bidder supplies in response to a procurement process can be shared with the projects appointed controller, SEUPB and other external audit bodies, if the associated expenditure is subject to management verification or audit. This sample principle applies to Partners who wish to use pre-existing contracts or frameworks.

Use of internal or existing procurement processes can be a way of ensuring good practice. However, during management verifications, Controllers, the Managing Authority or audit bodies will need to see details of these procurement processes in order to verify that they adhere to EU and national regulations. This may require data sharing agreements between the Lead Partner and SEUPB. It is highly recommended that projects get these agreements in place early in the project implementation process to mitigate delays in claims verification.

Annex 2 of this Manual sets out a table detailing procurement thresholds.

Key documents to be retained:

Public procurement rules and principles are applicable to all public authorities and bodies governed by public law. These rules are also applicable to the expenditure incurred as part of the project. Evidence must be available on how the choice of contractor was made. Project partners must keep a record of every step of the public procurement procedure for control and audit purposes.

- Terms of Reference/ Specification
- Evidence of seeking quotes or the advertisement of tenders on national procurement websites/ national press (below threshold) or OJEU Contract Notice (above threshold)
- Evidence of quotes/tenders received prior to specified deadline;
- Report on assessment bids (evaluation/selection report) including;
 - Justification for the procedure chosen in the light of the identified needs;
 - Evaluation of the offers in the light of the previously announced award and weighting criteria;
- Letters of acceptance and rejection;
- Publication of the Contract Award Notice on the OJEU for above the threshold contracts
- Contract, including any amendments and/or renewals (with evidence that these did not modify the conditions of the tender and that there was no modification of the object of the initial contract);
- Evidence that the payments made match the contract (invoices and proof of payment); and
- Proof of delivery of goods or services.

6.6 Net revenue

Net revenue means cash in-flows directly paid by users for the goods or services provided by the project, such as charges borne directly by users for the use of infrastructure, sale or rent of land or buildings, or payments for services less any operating costs and replacement costs of short-life equipment incurred during the corresponding period.

There is a distinction between projects generating net revenue after completion (and possibly during implementation as well) and projects generating net revenue during their implementation.

Project applicants and partners that are State aid relevant are not concerned by the deduction of net revenues generated during the project implementation and/or after implementation.

6.6.1 Net revenue during implementation only

During project implementation the net revenue must be deducted from the *gross revenue* (eligible expenditure equals the income generated). This is because the “operating costs” will be covered by the PEACEPLUS funds.

Projects generating net revenue during implementation only must report the generated revenue in their financial claims. The reported revenue will be automatically deducted from the eligible costs.

6.6.2 Net revenue after project closure

In the case of revenue generation after project closure, concerned partners are allowed to deduct the ‘operating costs’ from the gross revenue, because there will be no more funding provided by the PEACEPLUS Programme to financially support the concerned partner. The net revenue will be deducted from the funding.

The net revenue generated within three years of the completion of a project, or by 31st December 2030 whichever is the earlier, will be deducted from the grant award.

At the time of assessment, the amount of funding to be awarded will be determined by taking into account the potential of the project to generate net revenue over a specific reference period. Funding is offered on the basis that the grant covers the minimum amount of funding necessary to enable the project to proceed. Where net revenue can be anticipated, the grant offered from the Programme shall be reduced in advance, to consider the project’s ability to generate net revenue.

Where net revenue has been determined in advance (through estimates) and the funding amount adjusted accordingly to reflect the correct funding gap, it is still possible that a further reduction may be made upon project implementation, and closure should it transpire that the project generated higher than anticipated income.

Net revenues should be determined in advance. Where it is objectively not possible to determine net revenue in advance, the Programme will monitor the actual amount of revenue generated by the project.

6.7 In-Kind contributions

In kind contributions are not eligible in the PEACEPLUS Programme.³⁷

6.8 Advance Payments

All partners can request an advance payment from the Programme which will be recouped from expenditure claims later (in line with a repayment schedule agreed with SEUPB). The advance payment can only be requested following contracting. Any request will be assessed by the SEUPB on demonstrated need.

Advance payments – if agreed – will be released to the Lead Partner. The Lead Partner may distribute the advance payments to respective partners. If a partner leaves the project before its end, any advance payment will be offset at the end of that partner's participation in the project. The Lead Partner will monitor the schedule of expenditure to detect any risk of underspend to the Lead Partner. Partners with no or low spending will be asked to return the advance.

6.9 Shared Costs

As a general recommendation, projects are advised to share tasks and not costs. Experience has shown that it is more efficient to allocate tasks that are for the common benefit of all project partners equally among the partnership rather than sharing the costs for such tasks.

It is also possible to share costs between the partners; but the 'contracting partner only' principle applies to the budgeting and reporting of these costs. In practice this means that:

- The contracting partner is the only one that budgets, pays and claims 100% of the cost item, and therefore receives the related PEACEPLUS funding.
- All the other partners can reimburse the share of the cost that is not covered by the grant award to the contracting partner.

³⁷ For small scale projects funded under Investment Areas 1.2 and 6.2, in-kind contributions may be made eligible. This will be confirmed before the respective calls are launched and guidance will be provided.

- The other partners cannot claim this reimbursement in their payment claims because the total grant has already been paid to the contracting partner.

The Programme advises projects to agree on the internal procedures and specify the shares of such contributions in an annex to the partnership agreement.

Example: Partner 3 has contracted a project management company on behalf of the entire partnership. The total cost is €100,000. As partner 3 has the contract with the provider, they will receive the invoice and pay it fully. Partner 3 can then claim the whole invoice in an upcoming progress report and receive the funding. All partners contributing financially will reimburse partner 3 on the element that was not financed by the Programme.

6.10 Currency and Exchange Rate

The default currency for the Programme is Euro. In accordance with Regulation (EU) No 2021/1059 Article 38 (5), expenditure paid in another currency will have to be converted into euros by the partners from countries which have not adopted the Euro as their currency.

In these cases, the online monitoring system will automatically apply the exchange rate of the European Commission which is applicable in the month the partner report is submitted on Jems. The InforEuro monthly exchange rates of the Commission are published on:

https://commission.europa.eu/funding-tenders/procedures-guidelines-tenders/information-contractors-and-beneficiaries/exchange-rate-inforeuro_en

Whilst all applications will be submitted in Euro, if there are compelling reasons, projects can request that a letter of offer is issued in Pound Sterling. Each request will be judged on its own merits following the submission by the project of a rationale setting out the reasons for this.

When the Letter of Offer is issued in Euro, the budget will be recorded in Euro on Jems and all payments will be made in Euro. How a project declares their expenditure on Jems is dependent upon the location of the Lead Partner.

- If the partner's local currency has been identified as Euro in the 'Report identification' tab on Jems, the partner will only be able to declare expenditure in Euro. In the event that the project incurs costs in a currency other than Euro, the [InforEuro](#) monthly exchange rate should be used to convert the expenditure to Euro before it is entered on the system. The date of submission of the partner report will dictate the correct InforEuro monthly exchange rate to be applied.
- If the partner's local currency is '**Not found**' (which will be the case for partners from Northern Ireland and Great Britain) or another non-Euro currency, when submitting their partner reports on Jems, the partner must select the currency of the expenditure amount being declared from the drop-down list. If any currency other than Euro is selected, the amount being declared will be automatically converted by Jems into Euro using the InforEuro monthly exchange rate. If the partner report is in draft form, the exchange rates are updated constantly. Once the partner report is submitted, the exchange rates are taken from the month of submission and frozen. Further information can be found within the Practical Guide for Submitting Partner Reports on Jems.

For projects in receipt of a Sterling Letter of Offer, all budgets and financial reporting within Jems will be recorded in Euro, however, reimbursement will be in Sterling and SEUPB will honour the Sterling value of the Letter of Offer.

Partners of Projects that are in receipt of a Sterling Letter of Offer, and their currency is listed as 'not found' on Jems, must select GBP as the currency in all lines of expenditure. Jems will show the exchange rate being applied to sterling expenditure in any given month, therefore Lead Partners/Partners should use this rate to convert Euro expenditure into sterling for inputting.

Partners of projects that are in receipt of a Sterling Letter of Offer and who have Euro listed as their currency will only be able to add Euro expenditure. After certification, payment amounts will be converted into Sterling using the [InforEuro](#) monthly exchange rate from the month of submission of the partner report.

6.11 Managing Assets and Associated Legal Charges

Asset management is a key part of the financial management of projects funded under the Programmes. Effective asset management is essential to ensure efficient and appropriate acquisition, use, maintenance and disposal of assets.

This section of the rules is primarily concerned with:

- a. The management of assets funded through grant over the asset's lifetime;
- b. Executing a legal charge on assets.
- c. Disposal of such assets;

It is intended to complement the EU rules on the durability of projects and the rules included in the Standard Conditions of Grant document which makes up part of the funding contract. It also reflects the guidance issued by the Department of Finance (NI) in Managing Public Money Northern Ireland which states that: "It is good practice for each organisation to draw up, and keep up to date, a register of all the assets it owns and uses. This will usually be needed for preparation of its accounts. It is also a good way of taking stock of the organisation's current position and planning change". [2 April 2012, All Annexes to Managing Public Money, A4.8.3].

For the purposes of these rules all references to 'assets' should be read as a reference to assets funded by grant from the Programme for the project unless explicitly stated otherwise.

6.11.1 Asset management – definition and economic useful life

An asset is defined as any tangible item with a useful economic life of more than one year and a cost of greater than €1,000 (net of VAT) or £1,000 (net of VAT).

The full purchase cost of an asset, used wholly and exclusively for the co-financed project, can be classified as eligible expenditure and may be charged to the project only where:

- a. the asset is purchased within the period of co-financing;
- b. expenditure relates to the purchase or construction of plant and equipment that is to be permanently installed and fixed in the project, provided that it is included in the project's assets register and that it is treated as capital expenditure in accordance with standard accounting practice.

6.11.2 The management of funded assets

Assets funded or purchased through grant may only be used for the purposes approved by the Steering Committee. The assets of each project must be managed and maintained at all

times with a view to efficiency and value for money with appropriate steps taken to minimise the risk of theft or fraud. All projects must take the following action to ensure effective management of assets:

- a. nominate a senior member of staff who will have responsibility for the management and disposal of assets;
- b. prepare and maintain a register of all assets valued at more than €1,000 (net of vat)/£1,000 (net of vat). In drawing up the register particular care should be taken with valuable or attractive items which may be susceptible to theft;
- c. update the asset register continuously with auditable records of procurement and disposal of funded assets;
- d. check the register quarterly and make it available upon request to the projects appointed controller or SEUPB staff or any authorised auditor;
- e. maintain the assets in a cost effective manner designed to ensure they are retained at a good standard.

In accordance with the Standard Conditions of Grant, the Managing Authority shall be entitled to take possession of grant funded assets which have been purchased, constructed or used in breach of any of the terms of those Standard Conditions of Grant or the agreed objectives (approved list of outputs) of the project as stated in the Letter of Offer. (Further information on Asset Management is contained within section A. 4.15 of Managing Public Money Northern Ireland <https://www.finance-ni.gov.uk/articles/managing-public-money-ni-mpmni>)

6.11.3 Legal Charges on Assets

Where appropriate, the Managing Authority may secure a formal legal charge on funded assets. There is no minimum threshold identified in relation to legal charges. The duration of the legal charge should normally be for a minimum period of ten years or should reflect the economic life of the asset. The purpose of such a charge is to protect public investment and in particular to ensure that programme funds are used for the purpose for which the grant was made. Consequently, the duration of the charge and the extent of the Managing Authority's entitlement to claw back grant funding under its terms, will depend on the nature of the project and the asset concerned. Factors considered to be of particular relevance in establishing the duration are:

- a. the purchase value of the asset;
- b. the economic life of the asset;
- c. the ownership of the asset;
- d. the period over which the intended benefits of the project will fall however the duration of the charge will not normally extend beyond the economic life of the asset.

6.11.4 Disposal of Funded Assets

Neither the Lead Partner nor any Partner shall, during its economic life, dispose of any asset wholly or partly purchased with any part of the grant unless disposal is specified in the Letter of Offer or approved in writing following an assessment by the Managing Authority prior to disposal. Where such assets are disposed of which have not been subject to approval, the Managing Authority may require immediate payment of such a portion of the proceeds of disposal as it may reasonably require, or off-set the amount due against any further payments of grant.

Where an analysis of the asset register, in the context of operational needs, recommends disposal, the process must be completed as quickly as the market will allow with the objective of achieving the best return reasonably obtainable. Where Managing Authority's approval is required for disposal of an asset, and particularly where the Managing Authority has a claim on a portion of the value realised, the method of disposal should also be approved by the Managing Authority.

Independent professional advice must be sought prior to the disposal of land or real estate to ensure best value. Other assets including plant, machinery, office equipment, furniture and consumable stores will usually be sold by public auction as seen or by public tender with payment obtained before the goods are released.

Alternatively, and where appropriate, such assets may be disposed of to a charity or another project working in a similar field to the donor project. In all cases care should be exercised to avoid the risk of fraud, particularly in relation to disposal through public tender where care must be exercised to ensure the process is fair and well publicised. Except in exceptional circumstances, agreed with the Managing Authority, goods must be disposed of to the highest tender.

Chapter 7

Performance Framework and Programme Evaluation

Please be aware that the Programme has a zero-tolerance approach to Fraud of any form. The Programme will always seek to recover any payments found to be a result of fraud and where appropriate will refer findings of investigations to the Police Service of Northern Ireland and/or An Garda Síochána.

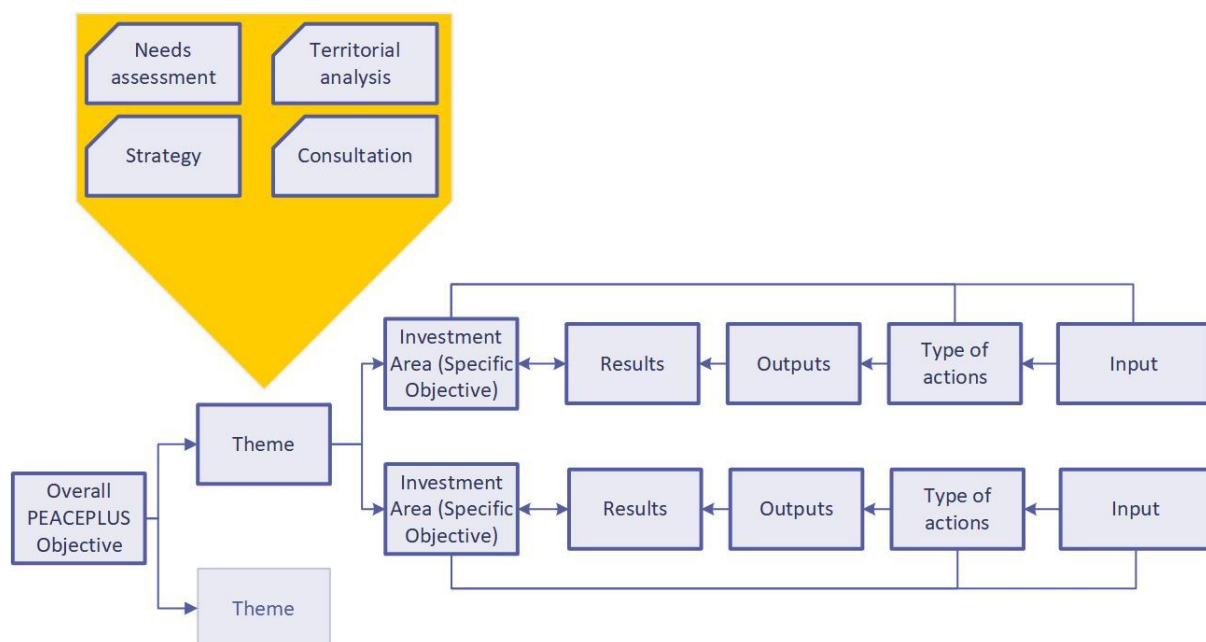
7.1 Intervention Logic

The Programme's intervention logic presents a description of the causal links between the territorial challenge or need that will be tackled (or the objective to be pursued), and the foreseen activities, outputs, results, and desired impacts; the change to be achieved in the involved geographical area (*'theory of change'*). It is a narrative and / or diagram summarising how an intervention or chain of events is expected to work to lead to an intended change. It is a tool that helps explain, and often visualises, the different steps, actors and their dependencies. It is useful both as a communication and an analytical tool.

The PEACEPLUS Themes and Investment Areas were selected based on extensive research, analysis and consultation to address the needs in the Programme area. The Themes and Investment Areas are the building blocks for delivering the overall objective of the PEACEPLUS Programme. The Investment Areas are linked to Specific Objectives at the EU level.

The intervention logic develops the following aspects for each Investment Area:

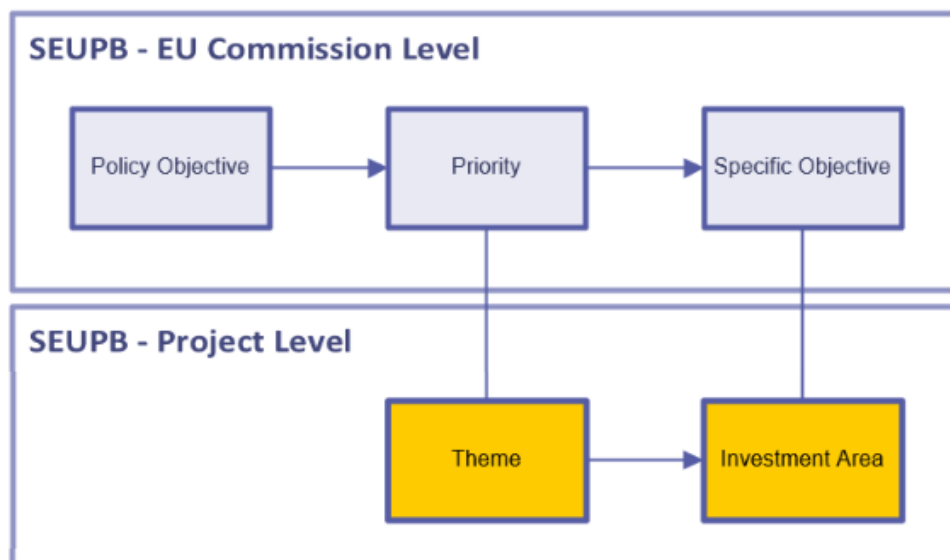
- What is the change expected for beneficiaries? Result Indicators will measure this.
- What needs to be delivered to reach that change? Output Indicators will measure this.
- What will be the relevant actions to support beneficiaries to achieve that change?
- What is the input that needs to be invested?



The Programme intervention logic demonstrates how, by providing grants to support actions, outputs are developed and these in turn deliver expected results. In this way the Programme addresses territorial challenges and needs. To monitor the performance of the Programme, indicators of achievement elements (Output and Result Indicators) correspond to the performance framework of the Programme (section 7.2). Programme outputs and results build on outputs and results achieved by the funded projects. Therefore, there has to be a clear coherence *between the project and the Programme intervention logic*.

The intervention logic for each Programme Investment Area is described in detail in the [Programme Overview Document](#) and in the Call document.

To understand the technicalities that are needed when including information in the application form and reporting in Jems, it is important to understand that each Investment Area corresponds to an EU level Specific Objective, and the Themes are linked to priorities (there are some Themes that are divided into two priorities). Priorities are classified under the EU level Policy Objectives.



Each of the PEACEPLUS Investment Areas correspond to a Specific Objective (SO) provided by the European Commission. The SO is associated with a list of actions to be supported by the Programme (indicative actions) with Output and Results Indicators which, when achieved, contribute to the overall Performance Framework (see below for example). Projects must contribute to the delivery of the Output and Results Indicators and the aims of the Investment Area.

Example:

Empowering and Investing in Our Young People-- Investment Area 3.1 EU Policy Objective: A more social and inclusive Europe implementing the European Pillar of Social Rights EU Specific Objective: Shared Learning Together Education Programme

The Output and associated Result Indicators are:

Output Indicators			
ID	Indicator	Measurement unit	Target Value
PSO3.1	Participation (pupils and young people in youth settings) in Shared Learning Together Programmes	Participations (pupils and young people in youth settings)	142,628
RCO85	Participation in Joint Training Schemes	Participations	2,080

Result Indicator			
ID	Indicator	Measurement unit	Target Value
PSR3.1	Completion (pupils and young people in youth settings) of Shared Learning Together Programmes	Participants (pupils and young people in youth settings)	106,971
RCR81	Completion of Joint Training Schemes	Participants	1,560

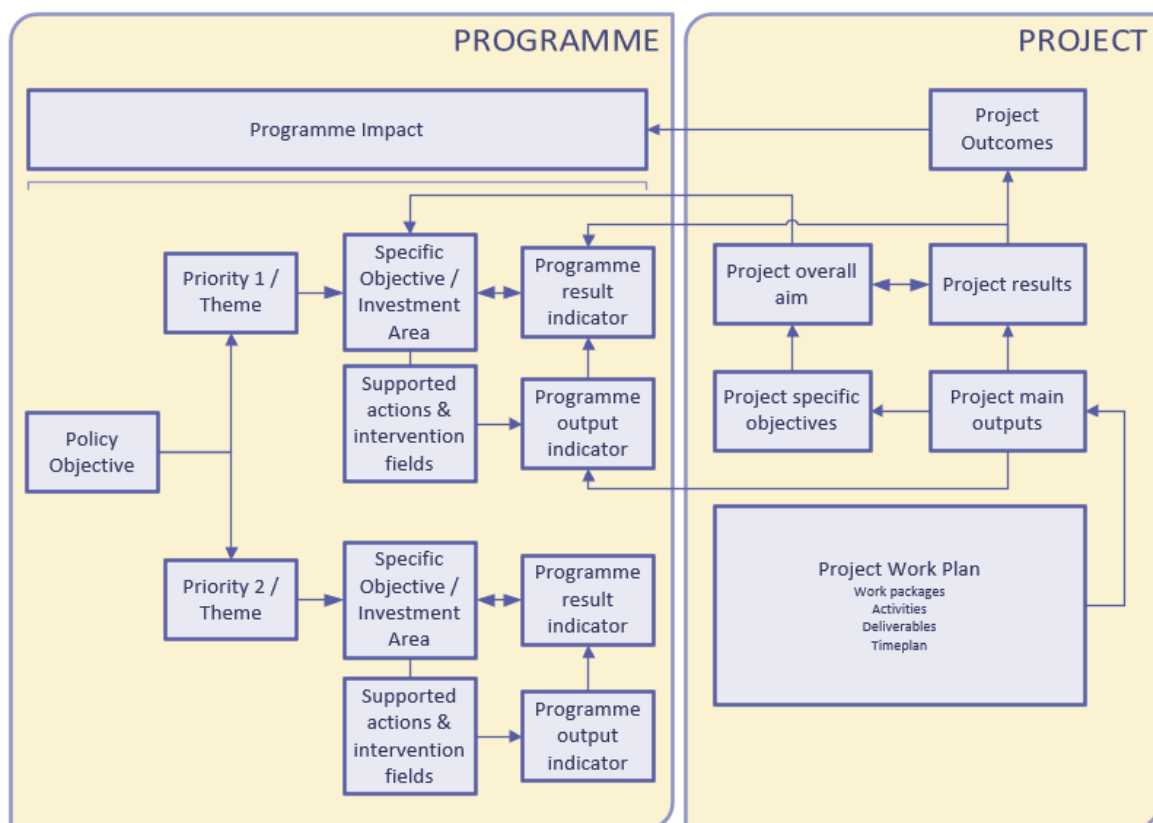
7.2 Performance Framework

The **Performance Framework** is a set of indicators to measure the performance of the PEACEPLUS Programme. It facilitates monitoring, reporting on and evaluating the Programme during its implementation. The Performance Framework consists of Output and Result Indicators linked to Investment Areas (Specific Objectives) and their milestones and targets.

The delivery and performance of the Programme depends upon the individual projects supported. This means that the funding provided by the PEACEPLUS Programme is directed

to projects that contribute to the achievement of Programme Objectives, Output and Result targets.

As such, all projects applying for funding are required to identify and quantify their project objective, envisaged outputs, and results. Projects must make clear how these link to the PEACEPLUS Programme and its intervention logic. The PEACEPLUS Programme Overview lists the Output and Result Indicators for each Investment Area and the Call documents will provide the operational definition of each indicator and the rules applied for their achievement.



How the performance framework and the impact of the Programme are delivered by the projects supported

At the application stage, applicants commit themselves to contributing to the targets of selected Output and Result Indicators from the Programme Framework. If approved, projects must deliver the outputs and results to the targets agreed. The delivery and achievement of these will be followed closely and verified by the Programme.

The Programme has outlined a list of Output and Result Indicators applicable to all 22 Investment Areas. These help the Programme measure its success, efficacy and change achieved. In the application form applicants must refer to the output and Results Indicators

and set their targets to contribute to the overall targets of the Programme. The definitions of each indicator can be found within the individual Call documentation for each Investment Area.

7.3 Project objective

An (overall) project objective is a qualitative description of the desired change that the partnership will achieve during the project. The objective outlines the project's overall goal; specifically, the change it seeks to bring about.

It defines the benefits or improvements that the partnership expects to achieve in the Programme Area (or parts of it). It also explains how the project is aligned with the objectives of the PEACEPLUS Programme and its Investment Areas.

A well-formulated project objective:

- Is clear and concise,
- provides a concrete description of the project's outcome(s),
- is not a description of activities,
- is developed and agreed upon by the whole project partnership,
- addresses the project's target groups and stakeholders and is accepted by them
- is realistic and achievable by the end of the project; and
- is clearly aligned with the objectives of the Investment Area and the PEACEPLUS Programme as a whole.

The objective should be clear and leave no room for misinterpretation. Jargon and acronyms should be avoided. It should be easy to understand by external readers and non-experts in the sector.

7.4 Output and Result Indicators

Output Indicators represent the specific deliverable or tangible product of the project and its activities. More precisely, an output is what the project actually produces for the money allocated by the PEACEPLUS Programme, i.e. the number of products or services, participants reached, etc. The outputs are directly related to the activities carried out in the project and contribute to achieving the project's objectives.

Result Indicators represent the immediate benefits of the project supported by the Programme for the direct end-beneficiaries, population targeted or infrastructure users. Result Indicators are directly linked to the actions supported and can provide more immediate evidence that can be directly attributed to the actions supported. Results are the immediate effects of the project's actions and derive from the production of outputs. They are also the proxy measure that the project objective has been achieved. Monitoring of Result Indicators allows for observing direct outcomes during implementation, not only at the end of the implementation period.

The Output and Result Indicators do not lead to a qualitative judgement of the project's quality and its medium or long-term effects. This will be measured and assessed through the impact evaluation (refer to Section 5.8). The delivery of outputs and results is the responsibility of project partners, mainly the Lead Partner, who report on them through the monitoring system.

Applicants must select a minimum of one output and one result indicator related to the Call that they will contribute to in their project. Applicants must describe how the output and results will look in their project and define how they will measure achievement. Applicants must also define the target that they will aim to deliver within their project (i.e. the project contribution to the overall Programme targets) and provide a rationale for the figure. Please note that within each Call document, operational definitions of the outputs and results applicable to the Call will be provided along with related requirements and rules (e.g. double counting, unit of measurement, etc.). Projects must comply with all Call specific requirements in addition to Programme requirements.

To achieve the outputs, project partners will develop a workplan including work packages, activities and deliverables. Deliverables capture the implementation of intermediate steps of a certain activity and contribute to the project outputs. The number of project deliverables should be manageable and have a clear rationale. During the implementation of the project, partners will produce the outputs according to the workplan and this should lead to the achievement of results. The Lead Partner must report the achievement of Output and Result Indicators within project progress reports and provide supporting documentation to evidence achievement. If Output and Result Indicators are not fully achieved, the corresponding data and evidence should not be reported within Jems. However, Lead Partners are advised to keep their JS case officer informed on the progress.

All Result Indicators are linked to Output Indicators, so applicants must understand how by delivering the Outputs they will be contributing to the Result Indicators and what measures

need to be taken to deliver the results linked to the outputs. It is important to note that for a result to be counted towards achievement, its respective output must be achieved. The Result Indicator can be considered towards an achievement if it was complete, even if the output corresponding to a result was not counted towards achievement due to aggregation issues.

The achievement of Output and Result Indicators must be compiled and reported in Jems in the project progress reports. This is the responsibility of the Lead Partner. The JS will verify the reported achievement of the Output and Result Indicators, so the Lead Partner must ensure it compiles supporting evidence of the achievement.

7.4.1 Cross-Community Engagement (including new communities)

Applicants will be required to demonstrate how they will effectively ensure meaningful, ongoing, change-focused contact between people from different community backgrounds in the context of peacebuilding. Initiatives should evidence a commitment to tackling real and complex issues, such as racism and sectarianism, which prevent the benefits of a united and shared community from being realised. The SEUPB understands that requesting people to self-determine can be a sensitive issue and appear contrary to ensuring cohesion within the project. However, the new PEACEPLUS Programme, like those that preceded it, has a primary, overarching objective to develop lasting peace and reconciliation where historical and current community-level divisions lie. Therefore, we must find a way to record and measure these interactions to demonstrate the additionality of the PEACEPLUS Programme from mainstream Government funding.

We have set out guidance below on how this can be achieved:

1. Maximise the opportunity for cross-community engagement.

Cross-community participation should primarily target the two main community backgrounds, namely the Protestant community and the Catholic community. In general, there should be an intention to achieve a 60:40 participation ratio where one part of the ratio is based on either Catholic or Protestant participants and the other part of the ratio is based on all other religious beliefs combined, including no religious belief. In practice, this means a project with 100 participants should intend to enrol between 40 and 60 people from either the Protestant or Catholic communities.

2. Participation in the Border Counties of Ireland.

Due to the population demographics of the Border Counties of Ireland (BCI), the 60:40 cross-community representation is more challenging and therefore, an 80:20 cross-community ratio is generally acceptable.

3. Participation of Other Communities.

Participation is also encouraged by people from other communities, including minority ethnic communities, those of different racial backgrounds and new communities. Further to this, where a project can demonstrate that the 60:40 NI or 80:20 BCI cross-community ratio is too difficult to achieve, the SEUPB will consider their inclusion acceptable within one of the threshold groups set out above.

4. Alternative means to demonstrate the involvement of several communities.

The SEUPB recognise that some participants may be reluctant to categorise themselves on religious grounds using terms such as 'Protestant' or 'Catholic'. We appreciate that communities are more complex and diverse now. If an applicant can demonstrate evidence that despite significant effort, they were unable to evidence cross-community participation in terms of religious belief, the SEUPB will be open to considering other forms of evidence submitted by the applicant to demonstrate cross-community engagement.

Examples could be data pertaining to nationality, identity, political opinion, school attended, locality of home, community background of place they grew up, local area knowledge, membership of sports, youth or special interest clubs or societies, diversity of organisations in project steering groups, location of premises for shared activity, marketing activities, or something else local to the project area.

Lead partners and project partners must not collect or store any identifiable information about a participant's inferred community background. This information may only be used to generate anonymous, aggregated totals for reporting. Do not assign a proxy classification to a name or another personal identifier.

Overall totals should be reported at project level only (e.g., 'Catholic' – 50, 'Protestant' – 40, 'No response' and 'Other' – 10).

Any interim working documents should be destroyed after aggregation.

Annex 7 offers some different identity options that can be adopted as a form of measuring cross-community participation.

- New communities may be minority groups new to the area for whom integration within the local community offers a clear benefit to all regarding shared space, mutual understanding, and respect for different cultures and traditions.
- There may be exceptional circumstances where the SEUPB may accept cross-community thresholds lower than the 60:40 or 80:20 ratios outlined.

7.5 Under-performance rules

The consequences of under-performance
If a project does not achieve the targets of Output and Result Indicators agreed in the Letter of Offer, or their achievement cannot be verified (for example, because of lack of evidence), financial penalties may apply.

Further information on under-performance rules and penalties will be developed later in the programming period.

7.5.1 Reasonable adjustments

Some Investment Areas have participant-based result indicators, which require a specific number of contact hours or percentage of attendance to be met in order for participants to be counted towards the indicator. This is particularly relevant for Investment Areas 1.1, 1.2, 1.3, 1.4, 3.1, 3.2 and 3.3.

The SEUPB recognises that there can be exceptional circumstances in which a participant may not be able to meet the required contact or attendance hours. In these cases, the participant may require a reasonable adjustment.

Reasonable adjustments will be determined on a case-by-case basis.

The Lead Partner will consider factors such as:

- Attendance to date;

- Whether the participant has a disability (considering those that are formally recognised and those that are not, as well as those that are undiagnosed or in the process of being diagnosed); and
- Any significant circumstances, such as hospital admission or bereavement.

The Lead Partner will then consider:

1. All mitigations; and
2. Other supports that could be offered to the participant to enable them to complete the project in full. For example, additional time, one-to-one support, etc.

If these options are exhausted, the participant may receive a reasonable adjustment. In this case, the participant's achievement may be below the threshold set out in the Performance Framework; however, the participant can still be counted towards the result indicator.

Due to GDPR restrictions, the SEUPB should not receive participant names or medical information. In cases where reasonable adjustments are made, the Lead Partner must sign off on this and record their decision in writing. Where relevant, they must also include the Unique Participant Registration Number for which the reasonable adjustment has been made.

7.6 Programme Evaluation

7.6.1 Evaluation Roles and Responsibilities

The **Managing Authority (MA)** is responsible for the overall evaluation of the PEACEPLUS Programme. The MA shall ensure the procedures to produce and collect the data necessary for the implementation and impact evaluations are in place. The MA will develop the Terms of Reference and appoint evaluators through a competitive tender process. Per the principle of independence, **external experts** shall conduct evaluations that are functionally and institutionally independent of the authorities responsible for Programme implementation. **Project partners** must cooperate with the SEUPB-appointed evaluators and contribute information to these evaluations.

7.6.2 Evaluation approach in PEACEPLUS

The SEUPB will carry out two different types of evaluation: implementation and impact evaluations. The **implementation evaluation** will assess the Programme's effectiveness and efficiency, including internal mechanisms and processes.

The **impact evaluations** aim to understand what difference the Programme/project(s) makes. This will assess the change achieved by PEACEPLUS in relation to each of the Programme's objectives and Investment Areas, including the extent to which the Programme/project(s) has generated or is expected to generate significant positive or negative, intended or unintended effects. Evaluations will focus on effectiveness, efficiency, relevance, coherence, Union added value and sustainability. They will evaluate the extent to which observed change can be attributed to the Programme and which factors influenced achievement. Impact evaluations will also be used to gather richer data on projects' achievements and effects than can be captured through the monitoring system alone. The evaluations will also assess the impact of the horizontal principles and the monitoring and follow-up actions of the mitigation and enhancement measures from the S75, SEA and DNSH assessments. They will also assess the Programme's contribution to a more peaceful, prosperous, and stable society.

PEACEPLUS is a significant investment requiring evaluation at critical stages to ensure it has the greatest impact on the region. The evaluations will inform proposed adjustments to improve the Programme and Investment Areas, aid decision-making about future programmes, fulfil regulatory requirements, and ensure accountability.

For more information on SEUPB's approach to evaluation in PEACEPLUS, please refer to our Evaluation Plan which can be found on the SEUPB website.

7.6.3 Input required from project partners for Programme Evaluations

The evaluations will be longitudinal and require excellent working relationships between all parties. This basic principle will be a priority in all the SEUPB-commissioned evaluations. Projects are responsible for contributing to and facilitating the PEACEPLUS Programme evaluations, and as such, projects should build capacity for it.

Specific actions and input from project partners may involve (but are not limited to):

- **Active engagement with Programme evaluators** – Projects should engage with evaluators appointed by the SEUPB and support the impact evaluations with data collection (including data held by the Lead Partner and new data collected during the evaluation), information requests, completing surveys, and participating in case studies/focus groups/interviews.

- **Facilitating access to other stakeholders** – The SEUPB-appointed evaluators may also require input from wider stakeholders in your project. Project partners are expected to facilitate access and encourage the engagement of key stakeholders/participants as needed.
- **Data collection** - The SEUPB and/or the evaluators may engage with the projects to agree on additional evaluation-specific indicators (secondary measures) and means for measurement. Important note: these will be in addition to the project's Output and Result Indicator requirements [see Section 7.4 on Output and Result Indicators]. If project partners have their own internal indicators and achievement objectives for projects as part of their performance management systems, they should inform and provide the SEUPB and evaluators with the data they are collecting as part of this. As part of the data collection, project partners may be required to gather and report on personal data categories. In Annex 7, you will find participant monitoring questions which represent good practice when asking for this personal data. In due time, the SEUPB and/or the externally appointed SEUPB evaluator will further communicate with the Lead Partners on further sets of data projects they will be required to contribute.
- **Data reporting** – Projects should use the tools and mechanisms provided by the SEUPB for collecting and reporting data related to evaluation.
- **Communication and visibility actions** - The SEUPB, contracted evaluators, and funded projects will carry out communication, capitalisation, and dissemination actions to promote the Programme's legacy, encourage the mainstreaming of the results, improve the implementation of the Programme, and inform the development of future policy areas/Programmes. The SEUPB will actively promote the findings of evaluations through different communication and dissemination activities aimed at stakeholders, from policymakers to the public. For example, this could include thematic workshops and social media content, uploading the evaluation plan and evaluation reports/summaries/infographics to the SEUPB website, uploading relevant documents obtained by projects to the Peace Learning Platform, and participating in forums to exchange evaluation methodologies and findings, including with other ETC Programmes. The evaluators will provide information and content for social media and visibility campaigns, deliver content, and run workshops with stakeholders reflecting on evaluation findings and how findings can be applied. As required, they will also present findings and respond to queries or feedback at PMC or ESG meetings. Funded

projects will also be required to participate in workshops/conferences and external meetings upon request. Funded projects may be required to use their communication channels to share evaluation reports and case studies and provide the SEUPB with relevant documentation they can upload from Jems to the Peace Learning Platform.

7.6.4 Eligible Costs Related to Evaluation

As described in the previous section, projects are required to input to SEUPB evaluations in a number of respects. Projects should be sufficiently resourced to fulfil these requirements and should make this is reflected in the budget submitted at application stage.

However, there are some costs related to evaluation that are ineligible, and which it is important projects are aware of. The following table summarises which evaluation costs are eligible and which ineligible.

<p>Eligible Costs</p>	<ul style="list-style-type: none"> - Staff costs to cooperate/contribute to SEUPB-commissioned evaluations (as described in Section 7.6.3) - Staff costs to complete post-project evaluations - Staff/External Expertise & Services costs of project level evaluations that do not duplicate SEUPB-commissioned evaluations, clearly add-value to SEUPB evaluations and are integral to the delivery of the project and programme objectives. For example: Costs related to evaluating the quality or viability of a project deliverables, necessary for demonstrating proof of concept or to enable mainstreaming.
<p>Ineligible Costs</p>	<ul style="list-style-type: none"> - Staff/External Expertise & Services costs to conduct project-level evaluations that would duplicate SEUPB-commissioned evaluations (see Section 7.6.2 and the programme’s Evaluation Plan for further information) - External expertise costs to complete post-project evaluations (post-project evaluations are to be completed by internal staff)

Chapter 8
PEACE Programmes Learning Platform

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8.1 What is the PEACE Programmes Learning Platform and what are the requirements?

The PEACE Programmes Learning Platform is a repository and archive of key records related to the PEACE Programmes. It aims to provide a single point of access to the materials that have been developed since 1994. It is a 'living archive' and its content will grow and develop over time. Currently the Platform contains thousands of different files including project case studies, evaluations, research documents and reports, audio-recordings, films, photographs, images, and promotional materials. There is a search facility for each Programme, project, and sector.

The aim of the PEACE Programmes Learning Platform is to encourage and promote three main actions of 'Discover', 'Collaborate' and 'Learn'. In line with the SEUPB's commitment to ensuring that the PEACE Platform is a living archive, as part of the PEACEPLUS Programme Letters of Offer and standard conditions of grant, successful projects will be required to collaborate with the SEUPB to upload their project information to the Platform. This requirement will be an important exercise in ensuring that the unique work of projects and the PEACEPLUS Programme is both recorded and showcased for national and international audiences.

Training on the PEACE Platform will be provided to approved projects during the course of the PEACEPLUS Programme delivery period.

The PEACE Platform can be accessed at <https://peaceplatform.seupb.eu>

Annex 1
Eligibility Factsheets for each Cost
Category and Simplified Cost Options

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Factsheet 1 – Staff Costs

Definition

Staff costs cover costs associated with staff members employed by the partner organisation who are directly working on the project. Staff costs include salary payments and other costs directly linked to salary payments and paid by the employer (such as employment taxes and social security, including pensions) in line with the employment/ work contract or other documents. This means that the gross employment costs are eligible if there is a legal link / employment relationship (a two-parties contract) and a direct transfer of money (payment). Therefore, in-kind contributions / voluntary work / not paid work does not fall under the definition of staff costs. In addition, staff costs relate to the costs of activities that the relevant partner would not carry out without the project.

What staff cost can I include in the budget and claim during the project delivery?

The staff costs will be accepted as part of the project costs if³⁸:

- Staff in the payroll: Staff directly employed by a partner with an employment document (employment or work contract or an appointment decision or by law); or
- Other staff: Natural persons working for a project partner under a contract other than employment or work contract, for example, a secondment arrangement.

All regular projects **MUST** budget and appoint personnel to carry out evaluation and monitoring tasks and complete administrative and financial responsibilities to assist with the project delivery returns to the SEUPB. For example, this may include a Monitoring and Evaluation Officer, Administration Officer and Finance Officer. Please note, while projects should cooperate with and contribute to SEUPB-commissioned evaluations, including engaging with evaluators, facilitating access to stakeholders, collecting and reporting data, and communication and visibility actions, any project-level evaluations conducted by projects must not duplicate SEUPB evaluations and should add value to SEUPB evaluations.

When budgeting and claiming staff costs, the following eligibility points need to be taken into account:

- Staff working on the project should be appointed via an open and transparent recruitment process which meets all statutory requirements and is in compliance with the partners' policies on recruitment and selection and retained. The terms and conditions of project staff should be in line with the recruitment and selection policy of

³⁸ Regulations (EU) 2021/1059 Article 39 (2 and 3)

the employing partner. To ensure equal treatment to the existing staff of the employing partner, any new recruits should be paid in line with that organisation's pay scale. Salary payments need to be processed through the payroll system of the employing partner to ensure the appropriate statutory contributions are paid in the correct jurisdiction.

- The level of salary paid should be based on the payscale of the employing partner/place of employment, not the jurisdiction in which the candidate lives.
- **Agency staff are not eligible under 'staff costs' as the legal link and transfer of monies is between the recruitment agency and the individual.**
- **Compliance with national rules re cross border workers and the payment of taxes in the correct jurisdiction must be ensured. Working across the border from where the employer is located can also mean additional payroll registrations are required for the employer.**
- In accordance with the personnel policy of the partner organisation, costs such as bonuses, relocation benefits, etc. can be fully or partly claimed after calculating the eligible share for the project.
- Only costs or share of the costs that are not recoverable by the employer are eligible.
- Holidays resulting from the employer's normal obligations are eligible. They form part of the gross employment cost.
- Overtime is eligible, provided it is in line with the national legislation and the employment policy of the partner organisation, and it is actually paid to the staff member.
- Overheads and any other office and administrative costs, daily allowances and any other travel and accommodation costs, including essential car user allowances and associated NIC, cannot be included under this cost category.
- Costs of staff are eligible if no other source of funding has contributed towards the financing of the same expenditure item i.e. no double-financing is permissible (Article 63 (9) of Regulation (EU) 2021/1060.
- To ensure value for money, the staff member's grade must be commensurate with the duties being performed in the project.
- Statutory redundancy payments are eligible proportionate to the length of time spent working on the PEACEPLUS project.

How do I claim staff costs?

Staff costs must be calculated individually for each employee. In order to simplify the reporting of staff expenditure, a fixed percentage methodology³⁹ will be applied. Staff costs shall be calculated as follows:

- The fixed percentage of the gross employment cost (incl. employer's charges), in line with the fixed percentage of time worked on the project (as outlined in the task assignment letter, see Annex 5 for a template);
- No separate time recording system (timesheet) is required by the PEACEPLUS programme.

The fixed percentage of time being spent on the project by a staff member should be established and confirmed within the employment contract, or the task assignment letter, prior to the employee commencing their involvement in the project. It must be an official document issued by the employer.

The document which confirms the fixed percentage of time spent on the project by staff is usually:

- issued for the specific employee at the beginning of the period to which it applies.
- dated and signed by the employee and a line manager/ supervisor.
- outlining the percentage of time dedicated to the project per month and a description of the project related role, responsibilities and monthly tasks that are assigned to the employee in question and that provide sufficient evidence for the time allocation.
- the % of time in the task assignment letter should equal 100% of their contracted hours (this could be a combination of PEACEPLUS and non PEACEPLUS work)

If the staff member works full time on the project the fixed percentages would be established as 100%⁴⁰.

For individuals working part time, average percentages over a period of employment will also be applicable. The fixed percentage is allowed to be reviewed in the following cases:

- Yearly revision of the staff members involvement in the project: if the percentage and/or description of tasks is adjusted
- When the employment agreement of the employee changes (e.g. change of employment contract or employment conditions)

³⁹ Regulation (EU) 2021/1060, Article 55 (5)

⁴⁰ Regulation (EU) 2021/1059, Article 39 (1a)

- An employee working on period basis (e.g. seasonal involvement in the project) and in each period the involvement percentage varies.

The exception for using fixed percentage methodology, is when staff costs relate to zero-hour contracts or similar. In these cases, the reimbursement of staff costs is based on the hourly rate stated in the employment agreement (different supporting evidence will required) and the Task Assignment Letter would confirm the maximum approved % and the current hourly rate.

Example of the application of the fixed percentage:

A	Total monthly employment costs (gross salary and employment taxes)	€5,000
B	Fixed percentage of time worked monthly on the project	60%
C	Eligible costs: (A * B)	€3,000

Supporting documents required for verification (Audit Trail).

The following documents must be provided to the controller to demonstrate the eligibility of the costs:

- Working/employment contract or any other equivalent legal agreement that allows for the identification of the employment relationship between the employee and the Partner's organisation;
- A document confirming the fixed percentage of the time on the project per month. This document should also confirm the 'task description' which provides further information on responsibilities related to the project. This could be a task assignment letter (see Annex 5 for a template), unless it is specified in the employment contract;
- The Task Assignment Letter confirms the percentage of time the individual is approved to work on the project and should reflect 100% of the contracted hours (this could be a combination of PEACEPLUS and non PEACEPLUS work). Timesheets are not a part of the audit trail required to support PEACEPLUS expenditure.
- Document identifying the real employment costs (gross salary and employment taxes) for the employee such as pay slips or other accounting documents where the employment costs are clearly identifiable; and
- Proof of payment (for example, bank statements supported by, BACS reports, or outputs from accounting system if items of expenditure are not easily identifiable).

Note that all supporting documentation must be retained for the duration of the project implementation and also during the retention period (See Section 5.10.1).

Factsheet 2 – Office and Administration Costs

Definition

Office and administrative costs cover the general administrative expenses or indirect costs of the partner organisation that are necessary for the delivery of project activities. This covers, for example, the maintenance of the office, stationery, postage, etc.

What costs are covered by office and administration?

Office and administrative expenditure are limited to the following items⁴¹:

- office rent;
- insurance and taxes related to the buildings where the staff is located and to the equipment of the office (e.g. fire, theft insurance);
- utilities (e.g. electricity, heating, water);
- office supplies (e.g. stationary like paper, pens etc.);
- accounting;
- archives;
- maintenance, cleaning and repairs;
- security;
- IT systems (e.g. administration and management of office hard- and software);
- communication (e.g. telephone, mobile phones, fax, internet, postal services, business cards);
- bank charges for opening and administering the account or accounts where the implementation of a project requires a separate account to be opened;
- charges for transnational financial transactions.

Classification of expenditure

Depending on the type and nature of the expenditure, some costs might be covered by the office and administration flat rate or by another cost category, e.g. staff costs, external expertise and services or equipment costs.

Costs such as mobile phones used for communication purposes and IT software of an administrative nature fall under the office and administration cost category and should not be included/claimed elsewhere. While office equipment, IT hardware and software and furniture and fittings used for project implementation should be claimed under the equipment cost category (if the cost category exists in the project partner budget).

⁴¹ Regulation (EU) No 2021/1059. Article 40

How do I claim office and administration costs?

Office and administrative expenditure are budgeted and reported as a 15% flat rate of eligible direct staff costs⁴². This will be automatically calculated by Jems once the flat rate has been selected. It is important to note, that project partners must not claim expenditure which relates to the flat rate in any other cost category, as this would be regarded as double funding.

Supporting documents required for verification (Audit Trail).

Project partners do not need to provide any justification or supporting documents. Project partners also do not need to document that the expenditure has been incurred and paid or that the flat rate corresponds to the reality. The controller's check focuses on the correct reporting of staff costs and that no expenditure related to the office and administrative cost category is included in any other cost category.

⁴² Regulation (EU) No 2021/1060, Article 54 (1) (b)

Factsheet 3 – Investment Area 3.2 ‘Other costs’

A flat rate of 40% of eligible direct staff costs may be used to cover the remaining eligible costs of the project. This flat rate covers overheads, travel and accommodation, external expertise and services, equipment, and infrastructure and works.

How do I claim the 40% flat rate?

Other costs are budgeted and reported as a 40% flat rate of eligible direct staff costs⁴³. This will be automatically calculated by Jems once the flat rate has been selected. It is important to note, that project partners must not claim expenditure which relates to the flat rate in any other cost category, as this would be regarded as double funding.

Supporting documents required for verification (Audit Trail)

Project partners do not need to provide any justification or supporting documents. Project partners also do not need to document that the expenditure has been incurred and paid or that the flat rate corresponds to the reality. The controller’s check focuses on the correct reporting of staff costs and that no expenditure related to the ‘other costs’ has been incorrectly reported under staff costs.

⁴³ Regulation (EU)No 2021/1060, Article 56 (1)

Factsheet 4 – Travel and Accommodation

Definition

This cost category covers the travel and subsistence costs of staff employed by a project partner. This budget line relates to travel costs reimbursed to a member of staff as well as costs incurred on their behalf, e.g. hotels and flights paid directly by the partner.

What costs are covered by the cost category on travel and accommodation?

Expenditure on travel and accommodation is limited to⁴⁴:

- travel costs (such as tickets, travel and car insurance, fuel, car mileage, tolls and parking fees);
- the cost of meals;
- accommodation costs;
- visa costs;
- essential car user lump sum (inc associated NIC), and
- daily allowances.

This cost category covers the expenditure listed above whether such costs are incurred and paid inside or outside the Programme area. These costs must correspond to staff employed by project partners holding the budget. Travel and accommodation costs of external experts and service providers (e.g., speakers, chairpersons, volunteers etc.) must not be included in this cost category. These costs should fall under the *External Expertise and Services Costs*.

How do I claim travel and accommodation costs?

Travel and accommodation expenditure are budgeted and reported as a 7% flat rate of each partner's direct staff costs⁴⁵ except for Investment Area 4.3 which has a 4.5% flat rate of each partner's direct staff costs and Investment Area 3.2, where the 40% flat rate of direct staff costs covers travel and accommodation costs for the project. These flat rates will be automatically calculated in Jems once the flat rate has been selected, and direct staff costs have been included in a partner report.

Supporting documents required for verification (Audit Trail).

Travel and accommodation costs must be justified by activities carried out within the project, which could include, participation in project meetings, site visits, meetings with programme

⁴⁴ Regulation (EU) No 2021/1059 Article 41

⁴⁵ Regulation (EU) No 2021/1059, Article 41 (5)

bodies, seminars, conferences etc. Project partners do not need to provide any supporting documents to evidence that the expenditure has been incurred and paid or that the flat rate corresponds to the reality of costs. The controller's check focuses on the correct reporting of staff costs and that no expenditure related to the travel and accommodation cost category has also been included in another cost category as this would be regarded as double funding.

Factsheet 5 – External Expertise and Services

Definition

External expertise and services costs cover expenditures paid by the partner to carry out certain tasks or activities linked to delivery of the project by a public or private body, or a natural person outside of the partner organisation. These costs are based on contracts or written agreements entered into with external experts and service providers and are paid based on invoices or equivalent requests for reimbursement.

Partners, Associate partners or sub-partners are not permitted to contract each other to carry out project related activities or related services within their project.

What external expertise and services can I include in the budget and then claim during the project delivery?

Expenditure on external expertise and service are limited to the following services and expertise provided by an organisation other than those involved in the project:

- studies or surveys (such as, research, strategies, concept notes, design plans, handbooks). In the case of the evaluations these are eligible only if they do not duplicate SEUPB-commissions impact evaluations and are integral to the delivery of the project and the achievement of project/Programme objectives (see Section 7.6.4 for further information);
- training;
- translations;
- development, modifications and updates to project related IT systems and website;
- promotion, communication, publicity, promotional items and activities or information linked to a project or to a Programme as such;
- financial management;
- services related to the organisation and implementation of events or meetings (including rent, catering or interpretation);
- participation in events (such as registration fees);
- legal consultancy and notarial services, technical and financial expertise, other consultancy and accountancy services;
- intellectual property rights;
- verifications pursuant to point (a) of Article 74(1) of Regulation (EU) 2021/1060 and Article 46(1) of Regulation (EU) No 2021/1059 (i.e. cost for management verifications performed by an external controller);

- the provision of guarantees by a bank or other financial institution where required by Union or national law or in a programming document adopted by the monitoring committee;
- travel and accommodation for external experts, volunteers, speakers, chairpersons of meetings and service providers; and
- other specific expertise and services needed for projects.

Applicable, national and internal public procurement rules must be respected (see Annex 2 for procurement thresholds). Even below EU thresholds, contracts with external providers must comply with the principles of transparency, non-discrimination, equal treatment and effective competition. Costs of external expertise and services related to the project are eligible if no other source of funding has contributed towards the same activity i.e. no double funding is permissible.⁴⁶

Partners (including Lead Partners, project partners, associate partners and sub-partners) cannot contract one another within the same project. If a project partner cannot implement a certain task, the task may be reallocated to another partner (following agreement with JS) or procured from an external service provider.

Partners are not permitted to provide goods or services to the project at a cost. Eg a Partner cannot charge for the use of their own meeting space or facilities to the project (either themselves or another project partner).

The travel and accommodation costs for members of the stakeholder groups, agency staff and for the staff of the associated partners must be budgeted and reported under external expertise costs.

Staff travel and the cost of services contracted by project partners for arranging the travel and accommodation of their own staff members (e.g. travel agencies, etc.) must be claimed under the cost category 'travel and accommodation'.

Eligible costs incurred by an in-house company under this cost category can be reported under External Expertise and Services on a real cost basis, provided there is an actual cash flow between the partner organisation and the in-house company.

⁴⁶ Regulation (EU) No 2021/1060 Article 63 (9)

All costs of external expertise and services which are not part of an infrastructure contract (e.g., feasibility studies, revenue generation, environmental impact assessments, climate proofing, building permissions, etc.) but which are linked to an investment in infrastructure should be included in this cost category.

Costs associated with retention bonds are not eligible for reimbursement from EU funds. If such a bond is considered necessary, the Lead Partner or other partners may consider putting the bond in place. However, the cost of doing so should be carried by the contractor, and not be presented for reimbursement.

How do I claim external expertise and services costs?

External expertise and services will either be claimed on a real cost basis⁴⁷ or included in an approved SCO.

Real cost basis - This means that each item of expenditure incurred needs to be included in the list of expenditure within the *Partner Report* on Jems and submitted to the controller for verification along with the relevant supporting documentation.

SCO – for projects approved under Investment Area 2.2 or 3.1 (formal education) that have an approved unit cost which covers multiple cost categories project partners must not claim expenditure which relates to a SCO in any other cost category, as this would be regarded as double funding. (See Factsheet 10 – IA 2.2 and Factsheet 11 – IA 3.1). For project approved under investment area 3.2, expenditure relating to external expertise and services is included in the 40% flat rate which covers all other eligible costs.

Supporting documents required for verification (Audit Trail).

The following documents must be uploaded to support each item included in the list of expenditure for control purposes:

- Evidence of the selection process, in compliance with the applicable EU, national and internal public procurement rules. Any changes to the contract must comply with the public procurement rules and must be documented,
- A contract or other written agreements of equivalent probative value laying down the services to be provided with a clear link to the project,

⁴⁷ The notion of real costs concerns the actual expenditure incurred and paid by a partner in relation to the project. Claiming and reimbursing in real cost basis involves a verification based on supporting documents provided by the partner for each reported expenditure.

- An invoice or a request for reimbursement providing all relevant information in line with the applicable accountancy rules,
- Proof of payment,
- Outputs of the work of external experts or service deliverables (to support delivery of milestones linked to stage payments and full-service delivery).

Note that this supporting documentation must be retained for the duration of the project implementation and also during the retention period (See Section 5.10.1).

Factsheet 6 – Equipment

Definition

Equipment costs cover expenditure paid by the partner organisation for equipment purchased, rented or leased, necessary to achieve the objectives of the project. This may also include costs of equipment already in possession by the partner organisation and used to carry out project activities. In the case of investment activities, 'equipment' covers costs of fixed investments in equipment, and costs of equipment that forms part of an investment in infrastructure.

What equipment cost can I include in the budget and then claim during the project delivery?

Equipment expenditure linked to project implementation must be limited to the following items⁴⁸:

- office equipment;
- IT hardware and software (Note: covered by overheads if used for administration of project);
- furniture and fittings;
- laboratory equipment;
- machines and instruments,
- tools or devices;
- vehicles;
- other specific equipment needed for projects.

Costs such as mobile phones used for communication purposes and IT software of an administrative nature fall under the office and administration cost category and should not be included/claimed under equipment or any other cost category.

There are different scenarios in which equipment may be purchased, and the eligibility for these costs is dependent on the nature of the purchase. The following examples provide clarification:

- Equipment which is purchased, rented or leased is eligible if it is used solely for the purpose of the project and the cost was incurred and paid within the eligible period: *the full purchase cost of the equipment can be claimed as long as the depreciation plan isn't longer than the project duration.*

⁴⁸ Regulation (EU) No 2021/1059 Article 43

- Equipment which is used only partially for the project and the cost was incurred and paid within the eligible period: *only the share related to the use of the equipment for the project can be claimed. This share must be calculated according to a justified and equitable method. For example, if a research team works on two projects e.g. with an equal share of 50% and uses the equipment item also equally for both projects, only 50% of the equipment costs can be claimed.*
- Equipment which has been purchased before the project's approval or the equipment has been purchased during the project, but the depreciation plan is longer than the project duration: *a pro-rata depreciation will be applied in line with the applicable national and internal rules. The costs must relate exclusively to the eligibility period of the project and the amount claimed must be justified by supporting documents such as invoices or documents having equivalent probative value to invoices for the equipment*⁴⁹.
- Equipment of low value which cannot be depreciated: *the full purchase cost of the equipment can be reported if purchased during the projects eligible period. If purchased prior the project eligible period the piece of equipment cannot be claimed.*
- Equipment purchased represents an important part of the project's result: *the full cost of the item can be claimed; even if the item was purchased towards the end of the project duration. This is the case for fixed investments in equipment and when equipment forms part of an investment in infrastructure.*

Equipment items can only be funded by the PEACEPLUS Programme if no other EU funds have contributed towards the financing of the planned equipment (and no public grant has contributed to the acquisition of the equipment in case of depreciation). Equipment must be purchased in compliance with public procurement rules and the procurement thresholds outlined in Annex 2. Equipment cannot be purchased, rented or leased from another project partner, associated partner or sub-partner.

Costs of second-hand equipment may be eligible under the following conditions:

- no other funding has been received for it from the EU Funds;
- its price does not exceed the generally accepted price on the market for that equipment;
- it has the technical characteristics necessary for the project and complies with applicable norms and standards.

⁴⁹ Regulation (EU) No 2021/1060 Article 67 (2)

At the point of selection of projects, the Steering Committee will verify that the applicant has the necessary financial resources and mechanisms to cover operation and maintenance costs for projects comprising investment in infrastructure or productive investment, to ensure their financial sustainability⁵⁰.

It is strongly recommended that unplanned equipment costs are agreed with the Joint Secretariat.

Projects with a partner budget greater than €100,000 who purchase equipment must display durable plaques or billboards clearly visible to the public, presenting the emblem of the Union. See the Publicity and Marketing Toolkit for the technical characteristics which meet the requirements of the Programme. The plaques or billboards must be displayed as soon as the purchased equipment is installed.

How do I claim equipment costs?

Equipment costs will be claimed in real cost basis⁵¹. This means that each item of expenditure incurred needs to be included in the list of expenditure within the Partner Report on Jems and submitted to the controller for verification along with the relevant supporting documents.

For project approved under investment area 3.2, equipment costs are included in the 40% flat rate which covers all other eligible costs.

Supporting documents required for verification (Audit Trail).

The following documents must be available for management verification:

- Evidence of compliance with the applicable EU, national and internal procurement rules,
- Any changes to the contract must comply with applicable public procurement rules and must be documented.
- Invoice (or a supporting document with equivalent probative value to invoices, in case of depreciation) providing all relevant information in line with the applicable accountancy rules,

⁵⁰ Regulation (EU) No 2021/1059 Article 22 (4) (d)

⁵¹ The notion of real costs concerns the actual expenditure incurred and paid by a partner in relation to the project. Claiming and reimbursing in real cost basis involves a verification based on supporting documents provided by the partner for each reported expenditure.

- If applicable: calculation of depreciation in compliance with the applicable national schemes and/or calculation of pro-rata use according to a justified and equitable method,
- Proof of payment,
- Proof of existence of the actual equipment item.

Note that this supporting documentation must be retained for the duration of the project implementation and also during the retention period (See Section 5.10.1).

Factsheet 7 – Infrastructure and Works

Definition

Costs for infrastructure and works cover eligible expenditures for infrastructure and work necessary to achieve the objectives of the project. Investments in infrastructure refer to outputs of the project which remain in use by the partners and/or target groups after completion of the project.

In the case of investment activities, ‘infrastructure and works’ cover the costs of fixed investments. Fixed investment is the accumulation of physical assets such as machinery, land, buildings, installations, vehicles, or technology.

These costs should be based on contracts or written agreements concluded with external experts and service providers and paid based on invoices or requests for reimbursement.

What infrastructure and works cost can I include in the budget and then claim during the project delivery?

Costs for infrastructure and works are limited to⁵²:

- purchase of land: this is a purchase of the land not built or built on. The purchase of land must be limited to a maximum of 10 % of the total eligible expenditure for the project. For derelict sites and for those formerly in industrial use (also known as “brownfields”) which comprise buildings, that limit can be increased to 15 %⁵³;
- building permits;
- building material;
- labour; and
- specialised interventions (such as soil remediation, mine-clearing).

Note that all costs related to fulfilment of all compulsory requirements should be included in the External Expertise and Services cost category unless they are part of an infrastructure contract.

Infrastructure and works can only be funded by the PEACEPLUS Programme if no other EU funds have contributed towards the same expenditure item, i.e. no double-funding is permissible⁵⁴.

⁵² Regulation (EU) No 2021/1059 Article 44

⁵³ Regulation (EU) No 2021/1060 Article 64 (1) (b)

⁵⁴ Regulation (EU) No 2021/1060 Article 63 (9)

Different cases for reporting infrastructure and works cost can be encountered:

- Full costs of infrastructure and works that form part of the project are eligible if they are used solely for the purpose of the project or the target group in line with objectives of the project and incurred and paid within the eligible period.
- A pro-rata allocation of costs to the project (duration, degree of use) is eligible if costs of infrastructure and works have been incurred before the project approval but used solely for the project, or if infrastructure and works were incurred during the project lifetime but used only partially for the project. This share must be calculated according to a justified and equitable method, in line with the legislation or general accounting policy of the project partner.
- Depreciation of costs is eligible if conditions specified in Article 67(2) CPR are met. The cost must be calculated in accordance with the legislation and general accounting policy of the partner organisation.

Applicable EU, national and internal public procurement rules must be respected (see Annex 2 for procurement thresholds). Even below EU thresholds, contracts with external providers must comply with the principles of transparency, non-discrimination, equal treatment and effective competition.

Expenditure classified as infrastructure and works cannot be purchased, rented or leased from another project partner, associated partner or sub-partner.

At the point of selection of projects, the Steering Committee will verify that the applicant has the necessary financial resources and mechanisms to cover operation and maintenance costs for projects comprising investment in infrastructure or productive investment, to ensure their financial sustainability⁵⁵.

Projects with a partner budget greater than €100,000 and has an infrastructure and works costs category within their budget must display durable plaques or billboards clearly visible to the public, presenting the emblem of the Union. See the Publicity and Marketing Toolkit for the technical characteristics which meet the requirements of the Programme. The plaques or billboards must be displayed as soon as the physical implementation of the project starts (also refer to Section 5.8.5).

⁵⁵ Regulation (EU) No 2021/1059 Article 22 (4) (d)

Durability of Investment

Partners in projects comprising investment in infrastructure or productive investment should be also aware of the additional provisions on durability of projects.

There must be no substantial modification of the infrastructure and investments within five years⁵⁶ of the final payment to the project⁵⁷ regarding:

- a cessation or transfer of a productive activity outside the NUTS level 2 region in which it received the support;
- a change in ownership of an item of infrastructure which gives to a firm or a public body an undue advantage;
- a substantial change affecting its nature, objectives or implementation conditions which would result in undermining its original objectives.

Amounts paid to projects that do not comply with the requirement of durability will be treated as irregularities and the MA will proceed to recover the funds.

How do I claim infrastructure and works costs?

Infrastructure and works costs will be claimed in real cost basis⁵⁸. This means that each item of expenditure incurred needs to be included in the list of expenditure within the Partner Report on Jems and submitted to the controller for verification along with the relevant supporting documentation.

For project approved under investment area 3.2, expenditure under this cost category is included in the 40% flat rate which covers all other eligible costs.

Supporting documents required for verification (Audit Trail).

The following documents must be available for management verification:

- evidence of the procurement process (announcement, selection, award) in line with the procurement thresholds outlined in Annex 2;
- any changes to the contract must comply with applicable public procurement rules and must be documented,

⁵⁶ Or within the period of time set out in State aid rules, where applicable. However, this is not applicable if de minimis, Article 20 GBER or Article 20a GBER are applied.

⁵⁷ Regulation (EU) No 2021/1060 Article 65

⁵⁸ The notion of real costs concerns the actual expenditure incurred and paid by a partner in relation to the project. Claiming and reimbursing in real cost basis involves a verification based on supporting documents provided by the partner for each reported expenditure.

- a document laying down the works to be provided with a clear reference to the project (e.g., technical specifications);
- an invoice or request for reimbursement providing all relevant information in line with the applicable accounting rules;
- outputs of the work of external experts or service deliverables (if they are part of an infrastructure contract);
- calculation scheme of depreciation, if applicable;
- evidence of infrastructure, work, consent protocol/certificate (if required or needed by applicable specific rules);
- where stage payments are made, confirmation of delivery of milestones must be provided;
- proof of payment.

In addition, valid documents specifying the ownership of land and/or buildings where the works will be carried out must be obtained.

All compulsory requirements set by the EU and national legislation related to the respective investment in infrastructure must be fulfilled (e.g., feasibility studies, revenue generation, environmental impact assessments, climate-proofing, building permissions, etc.).

Note that this supporting documentation must be retained for the duration of the project implementation and also during the retention period (See Section 5.10.1).

Factsheet 8 - Type of activities/actions excluded from PEACEPLUS Support

The PEACEPLUS Programme will not support the following activities and actions⁵⁹. These are NOT eligible for funding/reimbursement:

- Staff costs or external expertise or services costs related to project level evaluations that would duplicate SEUPB-commissioned evaluations (see Section 7.6.4 for further information);
- External expertise costs to complete post-project evaluations (post-project evaluations are to be completed by internal staff) (see Section 7.6.4 for further information);
- the decommissioning or the construction of nuclear power stations;
- investment to achieve the reduction of greenhouse gas emissions from activities listed in Annex I to Directive 2003/87/EC;
- the manufacturing, processing and marketing of tobacco and tobacco products;
- an undertaking in difficulty, as defined in point (18) of Article 2 of Regulation (EU) No 651/2014, unless authorised under de minimis aid or temporary State aid rules established to address exceptional circumstances;
- investment in airport infrastructure, except for in existing regional airports as defined in point (153) of Article 2 of Regulation (EU) No 651/2014, in any of the following cases:
 - in environmental impact mitigation measures; or
 - in security, safety, and air traffic management systems resulting from Single European Sky ATM Research;
- investment in disposal of waste in landfill, except for investments for decommissioning, reconverting or making safe existing landfills provided that such investments do not increase their capacity;
- investment increasing the capacity of facilities for the treatment of residual waste, except for investment in technologies to recover materials from residual waste for circular economy purposes;
- investment related to production, processing, transport, distribution, storage or combustion of fossil fuels, with the exception⁶⁰ of:
 - the replacement of solid fossil fuels fired, namely coal, peat, lignite, oil-shale, heating systems with gas-fired heating systems for the purpose of:
 - upgrading district heating and cooling systems to the status of 'efficient district heating and cooling' as defined in point (41) of Article 2 of Directive 2012/27/EU;

⁵⁹ Regulation (EU) 2021/1058. Article 7 (1)

⁶⁰ The exceptions are regulated Regulation (EU) 2021/1058. Article 7 (2 and 4)

- upgrading combined heat and power installations to the status of 'high-efficiency co-generation' as defined in point (34) of Article 2 of Directive 2012/27/EU;
- investment in natural gas-fired boilers and heating systems in housing and buildings replacing coal-, peat-, lignite- or oil shale-based installations;
- investment in the expansion and repurposing, conversion or retrofitting of gas transmission and distribution networks provided that such investment makes the networks ready for adding renewable and low carbon gases, such as hydrogen, biomethane and synthesis gas, into the system and allows to substitute solid fossil fuels installations;
- investment in:
 - clean vehicles as defined in Directive 2009/33/EC of the European Parliament and of the Council (22) for public purposes; and
 - vehicles, aircraft and vessels designed and constructed or adapted for use by civil protection and fire services. the decommissioning or the construction of nuclear power stations;

Factsheet 9 – Investment Area 1.1 – project preparation lump sum

A lump sum is a simplification mechanism within the EU Regulations which underpin the PEACEPLUS Programme to cover a set of specific costs.

Projects approved under Investment Area 1.1 include a lump sum to cover the specific costs related to the preparation phase of the project. This includes the co-designed (with the community) PEACEPLUS Action Plan and the application to seek funding to implement the Action Plan.

- The lump sum included in Investment Area 1.1 is intended to cover all costs which relate to the preparation phase of the PEACEPLUS Action Plan.
- Costs incurred between 1st January 2021 and the application submission date will be covered by the €100,000 lump sum for the preparation phase of the project. Infrastructure and investment costs are not an eligible cost in the preparation of the PEACEPLUS Action Plan.
- Costs incurred between 1st January 2021 and the application submission date must not be claimed separately under any cost category in a Partner Report, as this would be regarded as double funding.
- Costs incurred after the application submission date, will be covered by the implementation phase of the project, and can be included in a Partner Report under the appropriate cost category.
- Once the project has been contracted on Jems following return of the signed Letter of Offer and if applicable the signed partnership agreement, the preparation lump sum will be fast tracked for payment. The preparation lump sum should not appear in a partner report as a line of expenditure included under any cost category.

Factsheet 10 – Investment Area 2.2 – Innovation Challenge Fund

Projects approved under investment area 2.2 must contribute to the output and results outlined in the call document, which may involve input from PhD students/fellows. This guidance outlines eligibility of cost for this investment area.

Eligibility	Assistance	Programme Manual reference and other notes
Eligibility Period	<p>Projects should aim to complete by June 2029, although most projects will be expected to be completed well in advance of this date.</p> <p>This includes any research undertaken by PhD students/fellows as part of the project design.</p>	<p>Section 3.5.2</p> <p>The stated end date of the programme is 31st December 2029.</p> <p>Content related activities should not be scheduled close to the project's start and end dates. The start-up phase and closure phase often require more time than expected and should be planned for (i.e., three months). This must be adequately resourced.</p> <p>It is not possible to claim invoices that are paid in advance for activities that are not finalised by the project end date.</p>
SMEs	Direct financial assistance to SMEs is <u>not eligible</u> under this Investment Area	
Staff Costs	Staff costs on a real costs' basis using a fixed percentage of gross	Factsheet 1

	employment costs are eligible under the Staff Costs cost category.	
Office & Administration Costs (Overheads)	Funded at a flat rate of 15% of direct staff costs. Costs related to this simplified cost option must not be declared under other cost categories.	Factsheet 2
Staff travel and accommodation	Funded at a flat rate of 7% of direct staff costs	Factsheet 4
External Expertise & Services	Costs are paid on a real costs basis.	Factsheet 5 PhD stipends are eligible under this cost category, in line with the academic institute's normal rates for students/fellows
Equipment	Costs are paid on a real costs basis.	Factsheet 6
Infrastructure & Works	Costs are paid on a real costs basis.	Factsheet 7

Eligibility of costs associated with PhD students/fellows:

- PhD tuition/registration fees are ineligible for support under this investment area.
- Research, training and networking (RTN) costs.
A unit cost of €1,600 per PhD research fellow is available. This is available for each month they have worked on a full-time basis on the project, in line with their Career Development Plan. Researchers may, in agreement with their supervisor and SEUPB, implement their project on a part-time basis. Such a request is limited to personal or family reasons. In cases of part-time work, the researcher must work at least 50% of the full working time in their recruiting organisation for the action to be funded by the RTN unit cost. The partner should report costs as pro rata of the applicable full-time unit contributions.

The unit cost is related to the training and research expenses of researchers, as well as the costs related to the transfer of knowledge and networking. This amount is intended to cover:

- the costs associated with the PhD research fellow's participation in the project; this might include attending training courses, conferences, travelling for a secondment, language courses, materials, books, library records, publication costs, etc
- the costs associated with the overall implementation of the research and training programme of the project (e.g. part of the budget may be used to organise network-wide events and trainings, dissemination activities etc.). This amount should also help cover the cost of the PhD fellow's research (e.g. consumables), as appropriate, and can also be used to cover other related costs, such as visas and travel expenses.
- additional costs arising from each secondment of six months or less, which require mobility from the place of residence (e.g. travel and accommodation costs)

Enabled by Jems, the unit cost will be budgeted, then claimed and reimbursed as a unit cost covering multiple cost categories. To avoid double funding, Horizon Europe, MSCA Doctoral Networks guidance and regulations will be followed. To claim the RTN unit cost, based on Horizon Europe, Work Programme 2023-2025, Marie Skłodowska-Curie Actions, the following must be adhered to:

- Any costs related to the PhD research fellow RTN unit cost should not be claimed on real cost basis or covered by other simplified cost options
- All required documentation in relation to the PhD research fellowship should be made available
- Supported researchers must be doctoral candidates, i.e., not already in possession of a doctoral degree at the date of the recruitment. (Researchers who have successfully defended their doctoral thesis but who have not yet formally been awarded the doctoral degree will not be considered eligible).
- Researchers must be enrolled in a doctoral programme leading to the award of a doctoral degree.

Further notes

For each PhD fellow, there must be a written agreement between both parties, this can take the form of an employment contract or equivalent direct contract, letter of appointment or a fixed amount fellowship.

A “Career Development Plan” for the PhD fellow is in place and has been agreed by the SEUPB. A Career Development Plan must be established jointly by the supervisor and each recruited doctoral candidate. In case of joint supervision, such a plan should be established involving all supervisors. In addition to research objectives, this plan comprises the researcher's training and career needs, including training on transferable skills, teaching, planning for publications and participation in conferences and events aiming at opening science and research to citizens. The plan, established at the beginning of the recruitment, should be revised (and updated where needed) within 18 months.

Ensure that the month claimed is within the duration of the action. The duration of each fellowship (on the basis of full-time employment) is minimum 3 and maximum 36 months.

Where the PhD fellow works part time, ensure the following is complied with and the pro-rata calculation is correct. Researchers may, in agreement with the supervisor and beneficiary and with prior approval by the SEUPB, implement their project on a part-time basis. Such a request is limited to personal or family reasons. In cases of part-time work, the doctoral candidates must work at least 50% of the full working time in their recruiting organisation for the action funded by the MSCA. The recruiting beneficiary should report costs as pro rata of the applicable full-time unit contributions.

Factsheet 11 – Investment Area 3.1 – Shared Learning Together Education Programme (Formal Education)

Unit Cost for Children Completing Shared Learning Together Programmes

All the costs incurred by the project in relation to the participation of the pupils will be covered by the unit cost for children completing Shared Learning Together Programmes.

For the whole duration of the programming period the unit cost of an amount of **€150 per unit** will be applied. This figure cannot be adjusted.

The unit cost is linked to the achieved completions of PSR3.1 result indicator units in preschool/school settings. Once the achievement of the result indicator units is verified the reimbursement will be processed.

Costs incurred in pupil participation (for example, transport between schools, materials, etc.) must not be declared separately under any other cost category in a partner report, as they are ineligible, and this would be regarded as double financing. Instead, the project partners will be able to include the unit cost in a partner report by selecting the unit cost in the list of expenditure.

Annex 2
Procurement



Procurement Thresholds

For PEACEPLUS the default position is that all procurement should be on a cross-border basis, therefore tenders should be advertised in Ireland and Northern Ireland. This may only be varied in circumstances where a project operates in a single jurisdiction, i.e., where there are no project partners located in another jurisdiction and no project activity takes place in another jurisdiction.

Both Lead Partners and Project Partners must ensure that tender opportunities are advertised proportionate to their value. Up until 31 March 2025 contracts above €/**£30,000** (exclusive of VAT) or after 01 April 2025 contracts above €/**£50,000** (exclusive of VAT) must be advertised in either the regional press (i.e. those newspapers which are available across Northern Ireland, and the border counties of Ireland) and/or national public procurement websites, e.g. (etenders.gov.ie and etendersni.gov.uk or eSourcing NI).

In addition, for Public Sector bodies based in Ireland etender.gov.ie must be used for the advertisement of goods, services and works related service contracts above €50,000 or £50,000 (exclusive of VAT) and for the advertisement of works contracts above €200,000 or £200,000 (exclusive of VAT). Public Sector bodies based in Ireland should also publish contract award information for all contracts above €25,000 (exclusive of VAT) on etenders.gov.ie

For tenders above the EU threshold, Lead Partners and Project Partners must ensure that tender opportunities (Contract Notice and Contract Award Notice) are published on the Official Journal of the EU (OJEU). Projects are reminded that the requirement of UK public sector bodies to publish procurements on Find a Tender (FTS), the UK new e-notification service, while this platform works in parallel to the OJEU, FTS cannot be considered to be a suitable alternative to advertising above the threshold contracts on the OJEU.

Where Lead Partners and Project Partners believe there is only one known supplier of a particular good or service, proof that the market has been tested before awarding a contract will be required. In these circumstances, the partner should follow the full tender action process and advertise the opportunity in regional press and/or national public procurement websites or the OJEU if the anticipated value of the contract is above the EU threshold.

The contents of each tender must not be disclosed to any party outside of the formal evaluation process. Each tender should be viewed as restricted-commercial information until after the award decision.

ESTIMATED VALUE OF ORDER (excluding VAT) (Where a potential supplier is based in the sterling area, Lead Partners/Partners should use the sterling values quoted)	QUOTATIONS/ TENDERS REQUIRED	MINIMUM DOCUMENTATION TO RETAIN
BELOW EU THRESHOLDS		
Goods and services up to €200.00 (£200.00)	<p>Evidence of a price check or quotations is not required providing the costs incurred for the goods and services can be considered reasonable.</p> <p>Depending on the goods/services under question, the Lead Partner/partner procuring may still wish to obtain a price-check or quotes to satisfy itself that value for public money is being obtained, and it would be considered good practice to do this occasionally.</p> <p>Care should be taken to ensure that contracts for goods and services are not being deliberately disaggregated to bring them under the £200/€200 limit. If this is seen to be happening, the resulting expenditure will be deemed ineligible.</p>	
€200.01 to €5.000.00 (£200.01 to £5,000.00)	A price check should be conducted at the point in time that the specific service or goods are required and in advance of the contract award with at least two competent suppliers who ordinarily supply the relevant service to ensure that value for money has been achieved.	<p>A price check can take the form of an oral or written quote, internet check, leaflet, or similar.</p> <p>Details of price checks, including the date obtained, should be documented and retained on file for audit purposes.</p>

ESTIMATED VALUE OF ORDER (excluding VAT) (Where a potential supplier is based in the sterling area, Lead Partners/Partners should use the sterling values quoted)	QUOTATIONS/ TENDERS REQUIRED	MINIMUM DOCUMENTATION TO RETAIN
<p>Up to 31.03.2025 €5,000.01 to €30,000.00 (£5,000.01 to £30,000.00)</p> <p>From 01.04.2025 €5,000.01 to €50,000.00 (£5,000.01 to £50,000.00)</p>	<p>A minimum of three written quotations sought from competent suppliers who ordinarily supply the relevant service.</p>	<p>Evidence that appropriate number of quotations were sought from prospective bidders/suppliers.</p> <p>Documentation and/or Terms of Reference sent to all potential bidders/suppliers.</p> <p>All tenders/quotes received and evidence they were received within the specified timeframe (date stamped).</p> <p>Documented evidence of assessment of quotes or where tenders were sought includes - signed scoring matrix, minutes of discussion and names of assessment panel members.</p> <p>Correspondence with the successful and unsuccessful bidders/suppliers.</p> <p>Contract or equivalent awarded to winning tender.</p> <p>Documented changes or addendums to contract.</p>

ESTIMATED VALUE OF ORDER (excluding VAT) (Where a potential supplier is based in the sterling area, Lead Partners/Partners should use the sterling values quoted)	QUOTATIONS/ TENDERS REQUIRED	MINIMUM DOCUMENTATION TO RETAIN
<p>Up to 31.03.2025 €30,000.01 to EU threshold (£30,000.01 to EU threshold)</p> <p>From 01.04.2025 €50,000.01 to EU threshold (£50,000.01 to EU threshold)</p>	<p>Full Tender Action:</p> <p>Advertisement as detailed section above.</p> <p>In Ireland, Public Sector contracting authorities must advertise the tender opportunity for supply and service contracts greater than €50,000 and works contracts greater than €200,000 on eTenders.gov.ie.</p> <p>Public Sector contracting authorities based in Ireland should also publish contract award information for all contracts above €25,000 on eTenders.gov.ie ⁶¹.</p>	<p>In addition to all documentation retained for lower values, the following must be retained: Copy of advertisements on a national procurement websites eg:</p> <p>NI – eTendersNI ⁶² or eSourcing NI ⁶³</p> <p>Ireland – eTenders⁶⁴</p> <p>and / or regional press.</p> <p>Contracting authorities should use the appropriate website which includes all the jurisdictions in which the project is operational.</p>

⁶¹ www.gov.ie - Circular 05/2023

⁶² <https://eTendersNI.gov.uk>

⁶³ <https://e-sourcingni.bravosolution.co.uk/web/login.shtml>

⁶⁴ <http://www.etenders.gov.ie/>

ESTIMATED VALUE OF ORDER (excluding VAT) (Where a potential supplier is based in the sterling area, Lead Partners/Partners should use the sterling values quoted)		QUOTATIONS/ TENDERS REQUIRED		MINIMUM DOCUMENTATION TO RETAIN	
EU THRESHOLDS AND ABOVE (excluding VAT) from 1 January 2026 (Euro values applicable to both Euro and Sterling areas) ⁶⁵					
<u>Sterling contracts should be converted to euro using the Commission exchange rate for the month the contract is published.</u>					
	Supplies/ Services	Works		In addition to all documentation retained for lower values, the following must be retained:	
Entities listed in Schedule 1 ⁶⁶	• €140,000	• €5,404,000	Full Tender Action:	Copy of invitation to tender and Contract Award Notice placed in Official Journal of EU Service.	
Public Sector outside the Civil Service (e.g. Local Authorities)	• €216,000	• €5,404,000	Invitation to tender placed in Official Journal of EU.	Procurement Report.	
Utility Sector	• €432,000	• €5,404,000			

⁶⁵ [Revised EU Procurement Thresholds applicable from 1 January 2026](#)

⁶⁶ Schedule 1 of the public contracts regulations 2006 lists central government departments subject to the WTO GPA (World Trade Organization's Agreement on Government Procurement) and can be downloaded from http://www.legislation.gov.uk/uksi/2006/5/pdfs/uksi_20060005_en.pdf

Historic EU thresholds applicable during the PEACEPLUS Programming Period

	Effective from 01.01.2022 – 31.12.2023		Effective from 01.01.2024 – 31.12.2025	
	Supplies / Services	Works	Supplies / Services	Works
Entities listed in Schedule 1	€140,000 £138,760	€5,382,000 £5,336,937	€143,000	€5,538,000
Public Sector outside the Civil Service (e.g. Local Authorities)	€215,000 £213,477	€5,382,000 £5,336,937	€221,000	€5,538,000
Utility Sector	€431,000 £426,955	€5,382,000 £5,336,937	€443,000	€5,538,000

Annex 3

EU State Aid and UK Subsidy Self-Assessment



PEACEPLUS

EU State Aid and UK Subsidy Self-Assessment Form

The purpose of this assessment is to determine whether EU State aid and/or a subsidy (as defined in the Subsidy Control Act 2022) is present in a project. For guidance on how to complete this assessment please refer to the Section 2.3 of the Programme Manual.

1. Is there a transfer of State resources? i.e. <i>is the activity granted by the State and through State resources?</i>		Yes	No
2. Is the financial assistance specific or selective? i.e. <i>it favours certain undertakings/enterprises or the production of certain goods? <u>Provide the rationale for your conclusion.</u></i>		Yes	No
3. Are any of the recipients of the financial assistance undertakings or enterprises? <i>List all project partner(s)⁶⁷ and end beneficiary(s) and identify whether they are involved in economic activity. If so, define the activities receiving financial assistance within the project and establish if they are economic or non-economic. <u>Provide the rationale for your conclusion</u></i>			
Partner Number/Type of end beneficiary	Involved in economic activity (Yes/No)	Rationale & if “Yes” please describe	
1.			
2.			
3.			
4.			
Etc.			

⁶⁷ This includes sub-partners.

4. Does the financial assistance confer advantage on any undertaking/enterprise that it would not have received otherwise or under market conditions? <u>Provide the rationale for your conclusion.</u>	Yes	No
5. Is there a (foreseeable) distorting effect on European competition and or trade between Member States of the EU and Northern Ireland/UK? (EU State Aid effect of trade test). <u>Provide the rationale for your conclusion.</u>	Yes	No
6. Is there a (foreseeable) distorting effect on trade either within the UK or trade/investment between the UK and a country or territory outside the UK? (UK Subsidy control regime effect on trade test). <u>Provide the rationale for your conclusion.</u>	Yes	No

Outcome: (if the Lead Partner concludes that the project potentially falls under State Aid and/or UK Subsidy rules, the approach to managing this should be set out in this section):

Annex 4
ETC 22(4h) Flowchart

A decorative graphic element at the bottom of the page, consisting of a dark blue curved shape that transitions into a lighter blue curved shape above it, both curving from the left side towards the right.

Projects do **not** include activities which were part of an operation subject to relocation or transfer of a productive activity

Does the project include activities (same activities, similar activities or partly) that were or are part of another operation (project, contract, action or financial instrument) with public funding?

NO
 YES → Complete table 1*

Test 1: Was/is the original operation subject to relocation within the last 2 years?

Complete table 2*

Based on the results on table 2, were the same or similar activities, or part of the activities?

YES
 NO
 Were those activities or part of the activities relocated to an establishment in Ireland from an establishment in another EEA Member State or UK?
 OR
 Were those activities or part of the activities relocated to an establishment in UK from an establishment in another EEA Member State including Ireland?
 OR
 Will the relocation happen as part of the project?

NO
 YES
 Are all three conditions below are met:
 1) the products or services in the initial and the establishment as part of the PEACEPLUS project serve at least partly the same purpose
 2) the products or services in the initial and the establishment as part of the PEACEPLUS project serve the same type of customer
 3) at least two jobs are lost in the initial establishment in the same or similar activity

YES → Contact the JS

NO → Follow this path

Test 2: Does the project include activities that constitute a transfer of a productive activity?

Is the activity a productive activity? Or was the activity related to the production of outputs and results for a previous the project?

Productive activity: activities that have economic value in the marketplace, i.e. any activity that produces a valued good or service, even if it is not actually paid for. OR Investment in fixed capital or immaterial assets for enterprises, which are to be used for the production of goods and services, thereby contributing to gross capital formation and employment.

NO
 YES

Have the activity, outputs or results been subject to a transfer within the last 2 years?

NO
 YES

Check original location and new location in the maps in the following page

NO
 YES
 Based on the assessment in the maps, was the transfer outside the NUTS level 2 where it originally received support?

NO → Do both tests for the activities funded by PEACEPLUS for the 2 year after the completion of the project

Do you confirm that there will be no relocation or transfer of productive activity of the PEACEPLUS activities 2 years after the completion of the project?

NO → Contact the JS

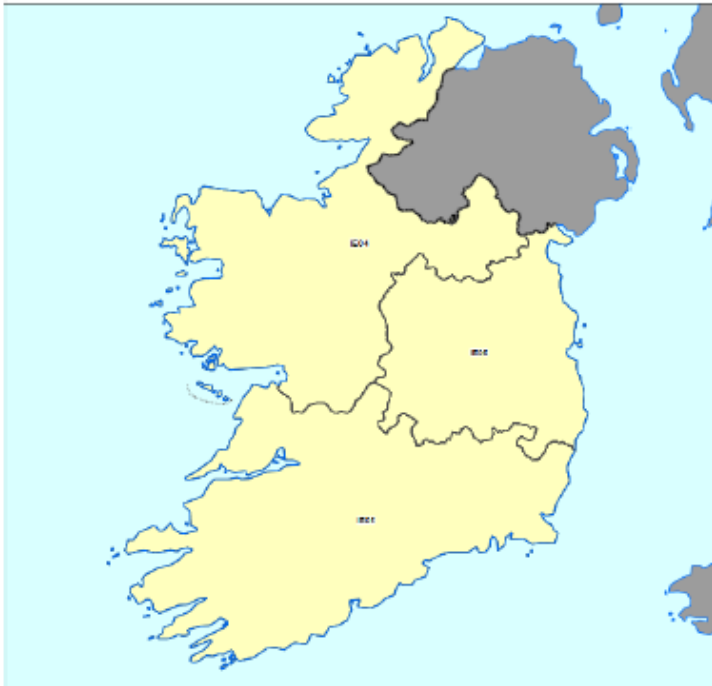
YES → Sign declaration

* If needed please request the tables from the JS

NUT 2 regions for Ireland and UK

<https://ec.europa.eu/eurostat/web/nuts/nuts-maps>

ÉIRE/IRELAND - NUTS level 2



UNITED KINGDOM - NUTS level 2



Annex 5
Task Assignment Template



For information for the project partner:

- All staff claimed via the 'staff costs' cost category, will require a contract of employment and a task assignment letter. The Task Assignment Letter confirms the percentage of time the individual is approved to work on the project and should reflect 100% of the contracted hours (this could be a combination of PEACEPLUS and non PEACEPLUS work). Timesheets are not a part of the audit trail required to support PEACEPLUS expenditure.
- This template can be used for the task assignment and is an example of the minimum requirements which should be covered if the fixed percentage method is used (if not part of an employment document/contract or another document). It should be available for verification of staff cost expenditure and uploaded to Jems for review by the Projects appointed Controller.
- In case of changes to the tasks and responsibilities of an employee, the task assignment document can be reviewed and amended (the percentage cannot change every month and should apply as a minimum for one full reporting period).

Project name *Please indicate*

Project acronym/ ID *Please indicate*

Name of project partner *Please indicate*

Name of employee *Please indicate*

Applicable from *Please indicate*

Version N°: *Please indicate*

With this task assignment, I confirm that [*Name employee*] works on the above-mentioned project.

In case I am involved in other EU funded projects, I [*Name employee*] confirm that there is no double financing, as not more than 100% of my working time will be reported.

[*Name employee*] carries out the following tasks in the frame of the implementation of the project:


- [*specify task*]
- [*specify task*]
- [...]

[*Name employee*] will dedicate [%] of his/her working time per month to carry out the tasks as described above on the PEACEPLUS project and the remaining [%] of his/her working time per month on [*please insert*]

[*name of employer*]

[*name of employee*]

Annex 6
Data (including personal data) to be collected by
projects



DATA (INCLUDING PERSONAL DATA) REQUIRED TO BE COLLECTED BY PROJECTS

Approved projects are required to collect and retain data to evidence their contribution towards activities, deliverables, outputs and results. The type of data to be collected by each project will vary, depending on:

1. The Investment Area of the project; and
2. The specific activities being undertaken by the project.

This data is required to support the SEUPB's monitoring role in assessing and reporting on the performance of the PEACEPLUS Programme.

Data required for outputs and results by Investment Area

Each Investment Area has a set of output and result indicators⁶⁸, which can be found within the Performance Framework Section of the Call document. These indicators include the data that must be collected to verify contribution towards that indicator. If a project has selected that indicator in the application form, and the application form has been approved by Steering Committee, the project must collect the required data for that indicator.

Personal data required for outputs and results by Investment Area

For a number of Investment Areas, the output and result indicators mandate the collection of certain categories of personal data⁶⁹. The table below details the personal data required to be collected per Investment Area⁷⁰.

⁶⁸ Please refer to sections 7.1 and 7.2 of the Programme Manual for further information.

⁶⁹ Personal data is information that relates to an identified or identifiable individual. What identifies an individual could be as simple as a name or number or could include other identifiers such as an IP address or a cookie identifier, or other factors. **If it is possible to identify an individual directly from the information you are processing, then that information may be personal data.** If you cannot directly identify an individual from that information, then you need to consider whether the individual is still identifiable. You should take into account the information you are processing together with all the means reasonably likely to be used by either you or any other person to identify that individual (Information Commissioner's Office, 2025. Access link: <https://ico.org.uk/for-organisations/uk-gdpr-guidance-and-resources/personal-information-what-is-it/what-is-personal-information-a-guide/>).

⁷⁰ **Please note that all Investment Areas must collect data – this table refers to required personal data only.**

Investment Area	Personal data required per output and result indicators (Performance Framework)	Comments
1.1	Gender identity*	*Not to be asked to under 18s
	Racial / ethnic group	None
	Religious belief / community background	None
1.2	Religious belief / community background	None
	Racial / ethnic group	None
1.3	Religious belief / community background	None
	Racial / ethnic group	None
1.4	Racial / ethnic group	None
	Religious belief / community background	None
2.1	None	N/a
2.2	None	N/a
2.3	None	N/a
2.4	None	N/a
3.1	Religious belief / community background	Formal Call: to be ascertained through proxy of school
	Socio-economic status	Formal Call: to be ascertained through proxy of school
	Gender identity*	*Teachers only. Not to be asked to under 18s
3.2	Religious belief / community background	None
	Age (14-24 for eligibility to participate)	None
3.3	Age (9-25 years inclusive)	None
	Religious belief / community background	None
4.1	Gender identity*	*Not to be asked to under 18s
4.2	Racial / ethnic group	None

	Religious belief / community background	None
4.3	Gender identity*	*Not to be asked to under 18s
5.1	None	N/a
5.2	None	N/a
5.3	None	N/a
5.4	None	N/a
5.5	None	N/a
5.6	None	N/a
6.1	None	N/a
6.2	None	N/a

Every project approved under the listed Investment Areas must collect the relevant required personal data and report it to the SEUPB via Jems. When reporting via Jems, this data must be **aggregated and anonymised**. Partners should securely hold the raw, disaggregated version of this data for review by the JS during site visits, in accordance with the SEUPB's retention guidelines.

Data required in relation to specific project activities/deliverables

Some projects may collect and report on data beyond what is required as part of the output and result indicators for the Investment Area. This will depend on what was agreed and approved by the SEUPB for collection as part of the project's activities, deliverables, outputs and results.

Where this data relates to personal data, the project should only collect and provide the SEUPB with what is required to evidence their contribution to approved project activities and deliverables. Any additional personal data should not be collected or provided on behalf of the SEUPB.

For example: under Investment Area 1.1, a project has been approved to deliver a sports programme to disabled young people. For the relevant activity only, the project may need to collect data relating to the age and disability status of attendees, alongside the required Investment Area data. In this case, the project should not collect or provide the SEUPB with any other kind of personal data (e.g., relating to sexual orientation or caring responsibilities).

When reporting this data on Jems, projects should upload **anonymised and aggregated figures only**.

Please note that the result indicators for Investment Areas 1.2, 1.3 and 4.2 state that, where appropriate and depending on what applicants say they will achieve, data should be obtained to allow a gender breakdown of participants. Please note that gender identity should not be asked to under 18s.

Horizontal Principles

As part of their quarterly project reporting, Lead Partners are expected to indicate whether their project makes a positive, neutral or negative contribution to each Horizontal Principles criterion (Sustainable Development, Equal Opportunities and Non-Discrimination, and Equality between Men and Women) and justify their choice. The Lead Partner should describe the contribution and the approach / process / methodology / specific actions taken by the project to ensure alignment with the Horizontal Principles, ensuring a sufficient level of detail.⁷¹

Please note that **projects are not required to collect or upload personal data to Jems to evidence contribution to Horizontal Principles**.

Personal data that is not required

Any personal data not specifically mentioned in the application form or required for the output and result indicators should not be uploaded to Jems. If information that is not required by the SEUPB is present on Jems, the Lead Partner will be asked to remove this.

⁷¹ For further information, please refer to pages 28 and 29 of the Practical Guide for Lead Partners – Submission of Project Report on Jems on the Support Portal <https://peaceplussupport.seupb.eu/>

Annex 7
Participant Monitoring Questions



PARTICIPANT MONITORING QUESTIONS

Where personal data is required from specific individuals or demographics to evidence contribution towards project activities, deliverables, outputs and results, the questions below represent good practice when asking for this personal data. Their wording has been developed in accordance with guidance received by the Northern Ireland Equality Commission. Their use will also provide consistency of reporting to the SEUPB.

Projects should only ask these questions where they are required to collect and provide the relevant data. **Questions which are not relevant should NOT be asked.**

Any personal data not specifically mentioned in the approved application form as part of project activities/deliverables or not required for the output and result indicators should not be uploaded to Jems. If information that is not required by the SEUPB is present on Jems, the Lead Partner will be asked to remove this.

Please refer to Annex 6 for further information. If your project remains unsure about the personal data required to be collected and provided to the SEUPB, please refer to the latest approved version of your application form, the Performance Framework section of the Call document, or liaise with your case officer.

Questions (NOTE: ONLY TO BE ASKED WHERE RELEVANT)

Q1. Gender identity

(Not to be asked to under 18s)

What best describes your gender identity?

- Male
- Female
- Non-binary
- I prefer to self-describe as _____
- I prefer not to say

Is this gender identity the same as your sex registered at birth?

- Yes
- No
- I prefer not to say

Racial or ethnic group

A person's racial or ethnic identity may depend on several factors including nationality, colour, descent, religion, language, culture and traditions. To reflect this complexity, we ask three different questions.

My country of birth is: _____

- I prefer not to say

My national identity is (e.g., British, Irish, Northern Irish, English, Polish, Filipino, Canadian, etc.):

_____ (You can provide more than one answer)

- I prefer not to say

Please indicate which one of the following applies to you. (Please select one answer)

- White
- Chinese
- Irish Traveller
- Roma
- Indian
- Filipino
- Black African
- Black Other
- Mixed ethnic group
- Any ethnic group not mentioned above (I prefer not to say)

Religious beliefs or religion brought up in

Please indicate your religious beliefs or religion you were brought up in. (Please select one answer)

- Buddhist
- Catholic
- Hindu
- Jewish
- Muslim
- Protestant
- Sikh
- Any religious belief not stated above
- None/no religious belief, including atheist and agnostic
- I prefer not to say

Age

Please indicate which of the following age categories applies to you.

- Under 18
- 18-24
- 25-44
- 45-64
- 65 or over
- I prefer not to say

Health Problem or Disability

This question is about your general health and how it may affect you in terms of taking part in routine or daily activities. It includes health conditions relating to ageing, medical illness, disability and/or dependence on physical aid devices such as hearing aids or mobility aids.

Choose “Yes, limited a lot” if you rely on support from others, such as family, friends or home-help services, to carry out day-to-day activities (like dressing, eating, washing, walking, shopping, travelling or leaving your home to attend an appointment or partake in leisure activities).

Are your day-to-day activities limited because of a health problem or disability which has lasted or is expected to last at least 12 months?

- No
- Yes, limited a little
- Yes, limited a lot
- I prefer not to say

Sexual orientation

(Not to be asked to under 18s)

Please indicate your sexual orientation (Please select one answer)

- I am straight (heterosexual)
- I am gay or lesbian
- I am bisexual
- I prefer to self-describe as: _____
- I don't know
- I prefer not to say

Marital or civil partnership status

Please indicate your marital or civil partnership status (Please select one answer)

- Single (never married or in a civil partnership)
- Married or in a civil partnership
- Cohabiting with long term partner

- Separated (but still married or in a civil partnership)
- Divorced, or formerly in a civil partnership that is now legally dissolved
- Widowed, or surviving partner from a registered civil partnership
- I prefer not to say

Dependants and caring responsibilities

Do you have dependants or other unpaid caring responsibilities?

In this question, a person with caring responsibilities (a carer) refers to someone committed to providing regular (daily, or several times a week) unpaid care to a dependent child, relative, friend, or other person who could not cope without their support.

- Yes
- No
- I prefer not to say

If you answered “yes”, are your dependants or the people you look after (you may tick more than one box):

- a child or children
- disabled person or persons
- an elderly person or persons
- other
- I prefer not to say

Political opinion

Generally speaking, do you think of yourself as a unionist, nationalist or neither?

Please select one answer:

- Unionist
- Nationalist
- Neither
- Other
- No opinion / I don't know
- I prefer not to say

If you are using proxy measures, please refer to Section 7.4.1 in this manual. Proxy measures may be used to generate anonymous and aggregated data only; they should not be used to create a record of an individual's demographic.

As a Data Controller, a Lead Partner may collect any information they would like for their own purposes.

Lead Partners should develop their monitoring forms / templates / questionnaires to collect participant data, in agreement with the SEUPB and in line with their own business needs.

The SEUPB is unable to provide feedback for any monitoring forms / templates / questionnaires except for the contents that are relevant to what has been agreed between the SEUPB and the Lead Partner.

Annex 8

**Data Collection Responsibilities for Lead Partners and
Project Partners – Memo Issued July 2025**

A decorative graphic at the bottom of the page consisting of two overlapping curved shapes. The top shape is a light blue arc, and the bottom shape is a darker blue arc, both curving upwards from the left side towards the right.

Memo Issued

PEACEPLUS Data collection responsibilities for Lead Partners and Project Partners - July 2025

Throughout assessment, implementation, and delivery of the Programme, the SEUPB collects, holds, and processes data. This may include personal information from applicants and project partners, beneficiaries, and stakeholders. This data is collected for the purpose of enabling the SEUPB to implement, manage, monitor, and evaluate the funding awards, for verifications and audits and for communicating with funded projects on various aspects of the PEACEPLUS Programme.

All personal data provided to the SEUPB is required to be anonymised and aggregated.

The SEUPB will process personal data in accordance with the Data Protection Act 2018, UKGDPR (Council Regulation 2016/679 [2016]) and the General Data Protection Regulation (Regulation (EU) 2016/679).

Lead Partners and Project Partners must ensure that they **strictly follow** the rules for data collection as set out in the guidance below.

For the SEUPB Legal Basis – see the Programme Manual, Section 2.1.

Lead Partner Responsibilities and Partner Responsibilities

All personal data provided to the SEUPB is required to be anonymised and aggregated when uploaded to Jems. This requirement includes in project and partner reports, attachments and any supporting documentation.

It is the Lead Partner's responsibility to ensure that their project partners are adhering to the guidance outlined below and to make the necessary checks on project partners during the lifetime of the project to ensure this is happening.

Data gathered should strictly be that which is required for the project as agreed between the Lead Partner and SEUPB. Lead Partners must ensure any templates or forms used to gather data are compliant. It is their responsibility to ensure this is the case.

All data should be retained in line with the guidance outlined below.

Data checks will be required to:

Validate that the project's outputs and results align with the PEACEPLUS Performance Framework and relevant Policy Objectives to ensure that the project deliverables, as outlined in the application form, are progressing and have been achieved in alignment with the Investment Area call document.

Specifics

Datasets - Guidance for Submission and Handling

- Supporting documentation submitted must not contain any identifiable information such as names, addresses, postcodes, contact details, dates of birth or any sensitive personal data related to a participant. Any data collected from or about children must be handled with the highest level of care and security, *in full compliance with all relevant data protection laws and regulations*.
- Partners must only supply the data that has been agreed by the SEUPB and has been outlined in the DSA.
- Partners must upload attachments to show only personal data that is aggregated and anonymised. This is inclusive of any personal data that must be collected in agreement with the Call Document and outlined as part of your application form.
- Attachments should only include overall participant totals. This data will be assessed against the targets outlined within your application form.
- Where relevant to your Investment Area, you must anonymise data such as gender identity, religious belief/community background, ethnic/racial group, and any other personal or special category personal data of the participants of each activity that has been outlined in your application form.

Secure Electronic Process Data Collection and Storage

- A secure electronic process must be used to collect and store data.
- Lead Partners must assure themselves that any system they are using is robust, secure and that access is restricted to relevant staff only.

- Partners must seek to minimise data that is collected via a paper-based method. If you are unable to procure a secure electronic system, you must reach out to the SEUPB to discuss alternative options.
- Paper based data collection should be used only as a last resort or if no other methods or secure systems are available. For example, due to accessibility of certain populations, particularly those who may have limited access to technology or may struggle with digital platforms. Good practice principles apply when using this method.
- Paper-based records must have the same secure and robust approach to storage as electronic records, including restricting access to relevant staff only. For example, kept in a lockable cabinet that is stored in a room that cannot be accessed by unauthorised personnel.
- SEUPB will seek assurance via site visits that the data collection and storage systems are robust, secure and access is restricted.

Jems - Data Entry and Submission Requirements

- It is the responsibility of both the Lead Partner and all Project Partners to redact data when entering data/information on Jems and when uploading supporting documentation.
- As advised by the SEUPB in correspondence dated 13th June 2025, any personal data must be **aggregated and anonymised** when submitted to the SEUPB via Jems.
- Personal data, except for that required for the verification of expenditure, must not be submitted/uploaded to Jems via the project or partner reports. Guidance on requirements for verification of expenditure can be found in the [SEUPB Programme Manual and Jems Partner Report Guidance](#).

SEUPB Verification (validation) of Data Approach

- The verification of outputs, results and project deliverables will be carried out through (1) a review of project data collection and processing systems; (2) continuous monitoring, through quarterly project progress reports, project meetings, onsite visits; and (3) sampling exercises, where required.
- Where the verification of data for outputs and results stored on systems is required, the SEUPB will visit the Partner's location to review and verify the original data. These visits will be arranged by the assigned Case Officer in coordination with the project team.

Data Retention Requirements

Each partner is required **to retain all documentation related to the implementation of the project (including evidence of expenditure) for a minimum period of 5 years**. The retention period begins on the 31 December of the year in which the final payment is made by the Accounting Function to the Lead Partner. For example, if the Lead Partner received the last payment related to the project on 4th June 2028, the 5-year retention period will start on 31st December of 2028. This means that the documents will need to be retained by the partners of the project until 31st December 2033.

Data Retention Specific Requirements

For the raw data used to support the project validation, this should be held for a period of two years. It should only be deleted after the verification process is complete, and after the SEUPB internal Audit Authority checks have been concluded. Your case officer can confirm when verification is complete, and data can be securely deleted.

In the limited instances where data has been collected and/or processed using paper, this raw data gathered via paper should be scanned immediately, and the paper copy disposed of in a safe manner within 90 days (but ideally as soon as possible). For example, physical copies should be incinerated or shredded in the presence of a member of staff or entrusted to a firm specialising in the destruction of confidential material. Scanned copies should be stored securely in an electronic format and follow the retention periods outlined above.

Training

- The SEUPB will continue to provide support through reinforced guidance sessions with your dedicated Project Monitoring and Evaluation officer. Session dates will be communicated in due course. **Next Steps:** Please confirm by return email you have received this guidance and acknowledge that your Project is fully compliant.

Actions for you as Lead Partner

- **Confirmation of Adherence:** The Chief Executive Officer (CEO) is required to confirm adherence to the above guidance by signing below and returning this document to the SEUPB.

I confirm I have read the guidance and that the project is compliant with all requirements as set out in this guidance.

Project Name: Name (Print):

Position: Chief Executive Officer

Signature Date