

APPLICATION GUIDELINES



PLATO

Protecting Democracy, Human Rights and
the Rule of Law through an Open Civic Space



Co-funded by:



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1. Overview of the Programme

1.1. The PLATO Programme

The programme **“Protecting democracy, human rights and the rule of law through an open civic space” (PLATO)** aims to protect, promote and raise awareness of EU rights & values by financially supporting Civil Society Organizations (CSOs) in Greece and the Republic of Cyprus and by improving their knowledge, capacity and sustainability.¹

PLATO is co-funded by the European Union through the Citizens, Equality, Rights, and Values (CERV) programme, and by the Bodossaki Foundation and NGO Support Centre, with the total grant amount of €3.1 million.

PLATO is coordinated by the [Bodossaki Foundation](#) (Greece), in consortium with the [NGO Support Centre](#) (Cyprus).

During the three (3) years of its implementation, running from January 2025 to January 2028, PLATO, through the launch of two (2) open calls, will fund approximately forty (40) projects in Greece and ten (10) projects in the Republic of Cyprus, that will promote the rule of law and participative democracy as well as empower vulnerable groups through the promotion of human rights and equality.

The total amount allocated through the calls is €2.256.200 (€1.847.000 allocated for Greece and €409.200 for the Republic of Cyprus).

PLATO will also provide an integrated capacity building programme and professional support services, tailored to the needs of CSOs in Greece and Cyprus, to promote their organisational development and sustainability.

The main beneficiaries of the project are CSOs; however, the project's activities will also involve vulnerable groups, policymakers, media, public officials, educators and the general public.

The two (2) Open Calls for Project Proposals are the following:

1st Open Call: ‘Empower civil society to promote the rule of law, participative democracy and good governance, and to defend civic space and media freedom’

2nd Open Call: ‘Protect and promote human rights, democracy and equality through empowering vulnerable groups’

Each organization can submit only one (1) application for only one (1) out of the two (2) calls, choosing one (1) out of the three (3) priority areas, either as a lead applicant or as a partner (in the case of large grants).

¹The regulatory framework for this EU funding programme is set out in Regulation 2018/1046 (EU Financial Regulation) and the basic act (Regulation CERV 2021/692).

2. Capacity Building

The Capacity Building programme will provide the selected organisations in Greece and the Republic of Cyprus with a wide range of opportunities for organisational and professional development. The CB programme will be coordinated by Social Dynamo, the NGO Hub of the Bodossaki Foundation, in collaboration with the NGO Support Centre. The purpose of capacity building for organisations is to increase their effectiveness and social impact, achieve their objectives, and enhance their sustainability over time.

The Capacity Building programme will start by supporting organisations interested in applying for funding under this programme to design their projects through **‘how to apply’** workshops and awareness raising workshops for CSOs on ‘The role of civil society in building a strong rule of law culture in the EU’.

More information about the workshops and training, as well as registration details, is available on [the programme webpage](#).

The programme will continue with the design and provision of training workshops for funded CSOs focused on organisational development, along with thematic trainings seminars on EU laws and policies, fundamental rights and values.

In addition, a wide range of professional support services will be offered, including team mentoring, executive coaching, advisory services on legal and tax matters and targeted networking and community building activities.

Capacity building activities for the funded CSOs are divided into optional and mandatory. The following activities are mandatory:

- Completion of the Capacity Mapping at the beginning and the end of their project (<https://www.ngocapacitymap.gr/en/>)
- Participation in at least 3 of the training workshops offered as part of the 55-hour programme on organizational development.
- All funded CSOs will also attend a compulsory online workshop “How to pitch your project with storytelling”.

3. Duration of Projects

For **small grant projects**, the implementation period must be between **10 and 12 months**. An extension of up to **two (2) months** for approved projects may be granted **only in exceptional circumstances**, subject to approval by the Project Management Team. This extension **will not increase** the grant amount awarded.

For **large grant projects**, the implementation period must be between **12 and 14 months**. An extension of up to **one (1) month** for approved projects may be granted **only in exceptional circumstances**, subject to approval by the Project Management Team. This extension **will not increase** the grant amount awarded.

The project duration, including start and end dates, will be specified in the grant agreement for each project. Projects are expected to commence between **January-February 2026**.

4. Location of Projects

All project activities must take place in Greece for applications from Greece and in the Republic of Cyprus² for applications from the Republic of Cyprus, with the exception of activities that support learning and exchange with CSOs in other EU countries which may also take place in other EU Member States.

5. Size of Project Grants

The **2 Open Calls** for project proposals offer two types of grants: **small and large**.

The grant amount for **small grant** projects ranges from a minimum of **€20,000** to a maximum of **€30,000** per project. For **large grant** projects, the funding ranges from **€30,001** to a maximum of **€60,000** per project.

Applications for **large grants** may be submitted by either **a single lead applicant alone or a lead applicant with one partner organization**. Applications for **small grant** projects must be implemented by a **single small³ organization without a partner**.

The budget will include and account for costs from both the applicant and the partner (if applicable). Applicants must use the budget template provided on the programme's webpage.

Grants for the selected projects will be issued as **lump sums**, in accordance with the European Commission's procedures and guidelines. This approach aims to **reduce the administrative burden and simplify project management**. Additional information can be found in **Section 11: Budget and Eligible Costs**.

6. Eligible Types of Activities - Work Packages (WP)

6.1. General Specifications

In the project application, the activities of the proposed project have to be structured into Work Packages (WPs). A Work Package (WP) is described as a collection of activities that contribute to the accomplishment of specific objective(s). Each Work Package must include the project activities along with the corresponding deliverables. Under the PLATO programme, there are **three (3) predefined** Work Packages:

Work Package 1:	Project management
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² Areas of the Republic of Cyprus under the effective control of the Government of the Republic of Cyprus.

³ A small CSO, for the purposes of this programme, is defined as one whose average turnover over the past two years does not exceed €40,000.

Work Package 2:	Empower civil society to promote the rule of law, participative democracy, good governance, and to defend civic space and media freedom or Protect and promote human rights, democracy and equality through empowering vulnerable groups
Work Package 3:	Communication/Dissemination plan

For WP 2 and 3 there are predefined types of activities and predefined outcome indicators which are listed below.

During the **contracting phase**, the Project Management Team may discuss the outcome indicators and project deliverables with the selected organisations in order to review and finalise them, in cases where they have not been adequately specified in the application. Funded CSOs guarantee the achievement of the specified target values.

6.2. Work Package 1 - Project Management

Work Package 1 - Project Management concerns the management and coordination of the whole project by the lead applicant and their partner (if applicable) and its duration corresponds to the total duration of the project.

In this Work Package, organisations should describe the project management activities (e.g. preparation of progress reports, project team meetings, etc.) and the corresponding deliverables (e.g. progress reports, minutes of meetings, etc.).

All progress reports have to be included as deliverables of Work Package 1.

In Work Package 1, organisations can introduce a **maximum of six (6) activities**.

6.3. Work Package 2 (1st Open Call or 2nd Open Call)

Work Package 2 is linked to the Open Call that the organisation has chosen to apply for (1st or 2nd Open Call).

- **1st Open Call: “Empower civil society to promote the rule of law, participative democracy and good governance, and to defend civic space and media freedom”**

Applicants must choose **one (1) out of the following three (3) priority areas**:

- **Promotion of the rule of law**

Civil society has an important role to play in contributing to the checks and balances that uphold the rule of law. Projects under this priority will support CSOs in promoting the rule of law, advocating judicial independence, tackling corruption, and increasing public awareness of the importance of a fair legal system. Initiatives may include legal monitoring, strategic litigation, and policy advocacy to enhance institutional accountability and transparency.

- **Promotion of participatory and deliberative democracy and good governance**
Ensuring inclusive and participatory governance is vital for a healthy democracy. Projects under this priority will promote dialogue between civil society and authorities and the involvement of civil society in decision-making, to contribute to inclusive, participatory and deliberative democratic and policy-making processes, transparency and good governance.
- **Promotion of an open civic space, media freedom and media pluralism**
An open civil space that supports an enabling environment for civil society actors and media freedom are both essential to protect EU rights and values. Under this priority, CSOs will be supported to implement projects aimed at promoting the civic space for civil society actors to operate, and/or to safeguard media pluralism and media freedom.

For the **1st Open Call** the **predefined** types of activities and the corresponding outcome indicators eligible for funding are:

Predefined types of activities:

- **Awareness-raising activities**, e.g.: on democracy, the rule of law, the importance of a fair legal system, active citizenship, open dialogue, the importance of and challenges to media freedom, and good governance and outreach to the general public and key actors such as policy and law makers, legal professionals and judiciary.
- **Training/capacity building activities**, e.g. To empower CSOs to contribute to the rule of law mechanism, to implement watchdog and monitoring activities, to promote and establish dialogue with authorities, to conduct research and advocacy activities.
- **Organization of civic platforms and civic dialogues**, e.g. on themes related to democracy, active citizenship, open dialogue, open civic space, media freedom, and good governance.
- **Advocacy activities**, aiming to influence policy and contribute to decision-making processes (at a national, regional or local level), including revision/update/adoption of policies and legislation, e.g. relating to legal reforms, ensuring an open civic space, promoting journalists' rights, media pluralism and the role of independent media.
- **Monitoring, watchdog, and reporting activities and the promotion of the implementation of adopted laws**, e.g. on themes related to the rule of law, anti-corruption, democracy, good governance, active citizenship, open dialogue, open civic space, and media freedom.
- **Research and analysis** aimed at informing policymaking at EU and national level, on themes related to the call priorities.
- **Activities that support learning and exchange** related to the call priorities with CSOs in other EU countries.

Predefined outcome indicators:

1. No. of people engaged in CSOs activities (incl in training/ capacity building/ awareness raising/ civic platforms & dialogue activities)

2. No. of people reached by awareness raising campaigns & activities
3. No. of awareness raising activities/ campaigns
4. No. of monitoring and advocacy activities
5. No. of publications
6. No. of national policies or laws influenced
7. No. of mutual learning and exchange activities with other EU countries

➤ **2nd Open Call: “Protect and promote human rights, democracy and equality through empowering vulnerable groups”**

Applicants must choose **one (1) out of the following three (3) priority areas:**

- **Protect and promote the fundamental rights of vulnerable groups.**
Vulnerable groups are often at risk of human rights violations. Women, LGBTQIA+ individuals, persons with disabilities, migrants and refugees, ethnic and religious minorities, older people, and youth often encounter barriers to accessing justice, employment, healthcare, and education. Projects under this priority will focus on raising awareness of fundamental human rights and the importance of equal access to rights and implementing strategies to protect and enable these groups to exercise their rights fully.
- **Enable the active participation of vulnerable groups in political and public life.**
Projects supported under this priority will work towards reducing the barriers to the participation of vulnerable groups in political and public life, ensuring that marginalized communities can engage in political decision-making, and fostering inclusive democratic participation.
- **Promote gender equality and strengthen gender mainstreaming.**
Projects supported under this priority will conduct activities to promote gender equality as one of the main pillars of a just society, and/or strengthen gender mainstreaming as an essential strategy for promoting gender equality, giving particular emphasis to intersectional approaches to address the multiple layers of discrimination faced by women and other marginalized groups.

For the **2nd Open Call** the **predefined** types of activities and the corresponding outcome indicators eligible for funding are:

Predefined types of activities:

- **Awareness-raising activities:** eg to inform vulnerable groups about their rights, civic duties and the importance of civic participation; to disseminate information about access to fundamental rights and the specific needs and challenges of vulnerable groups; or to inform vulnerable groups and the public about gender equality, debunk stereotypes and acknowledge the barriers faced by different groups.
- **Training/ capacity building activities:** eg to educate vulnerable groups about EU rights and values, to inform them about civic processes and means of

participation, to build skills for civic participation (eg digital literacy), to encourage understanding of gender equality and/or implementation of gender mainstreaming and gender-based advocacy.

- **Advocacy activities:** eg campaigns that address the human rights concerns of vulnerable groups in policymaking, that promote inclusive policies to enable the participation of vulnerable groups in civic and decision-making processes, promote gender mainstreaming in decision-making and/or equal representation and access to rights for women.
- **Provision of targeted support services:** eg legal / psychological support for individuals within vulnerable groups who face human rights violations, or barriers to participating in civic activities; support services to victims of gender-based violence.
- **Monitoring activities:** eg mechanisms for monitoring and reporting on human rights situations/violations; participation of vulnerable groups in civic processes; progress in achieving gender equality goals.
- **Research and analysis** aimed at informing policymaking at EU and national level.
- **Media related activities:** eg activities to challenge stereotypes in media and encourage fair and balanced representation of different groups.
- **Activities that support learning and exchange** related to the call priorities with CSOs in other EU countries

Predefined outcome indicators:

1. No. of people engaged in CSOs activities (incl people who participate in awareness raising/ training/ capacity building activities).
2. No. of beneficiaries of support services provided.
3. No. of people reached by awareness raising campaigns & activities.
4. No. of awareness raising activities/ campaigns.
5. No. of monitoring and advocacy activities.
6. No. of publications.
7. No. of national policies or laws influenced.
8. No. of mutual learning & exchange activities.

Depending on the Open Call which the application is submitted (1st Call or 2nd Call), organisations should select types of activities **from the list of predefined activity types per open call**. They must then define and describe the specific proposed activities they will implement during the project and the deliverables that are linked with these activities. Following this, they must select outcome indicators from the list of predefined outcome indicators. After selecting indicators and describing deliverables, target values and groups have to be defined. Target values are crucial for assessing the potential impact of the project, as they determine the success level for each deliverable. Deliverables are tangible products directly resulting from the project. Funded CSOs must ensure the achievement of the specified target values.

Each activity must be linked to at least one (1) predefined outcome indicator and at least one (1) deliverable. The outcome indicators and deliverables measure the achievement of the selected outcome.

Here is an example of how to fill out an activity:

Predefined type of activity (Select from the list of predefined types of activities)	Training/capacity building activities	
Title/Description of activity (Indicate the title of the activity and give a detailed description)	Workshops for teachers on enhancing civic participation of young people Organization of 5 workshops (3 hours each) in Athens, Thessaloniki, Patra, Ioannina and Irakleion. Expected no of teachers per workshop: 10.	
Predefined outcome indicator (Select from the list of predefined outcome indicators)	No. of people engaged in CSOs activities (incl people who participate in awareness raising/ training/ capacity building activities)	
Target Value/Target Group	Target Value: 50	Target Group: teachers
Who implements the activity (Select one of the following options: lead applicant or partner or both)	Lead Applicant	
Deliverable (Indicate and specify the deliverable)	List of participants, training material etc.	

In Work Package 2, organisations can introduce a maximum of six (6) activities.

It is recommended that, where possible, activities that share common objectives, such as a series of trainings, **be grouped together** and defined as a single activity in the application. These grouped activities should be described in detail in the relevant section of the application.

6.4. Work Package 3 - Communication/Dissemination Plan

Work Package 3 - Communication/Dissemination Plan focuses on the communication activities of the project.

The **predefined** types of activities and the corresponding outcome indicators eligible for funding are:

Predefined types of activities:

- **Project Communications Activities.** These activities can include a launch event, a closing event, an information event or a press conference.

- **Presence (promotion) on communications channels** . These activities can include posting project information on the organisation's official website or social media.

Predefined outcome indicators that relate to the aforementioned activities are the following:

- Number of participants in project communication activities
- Number of posts on social media
- Number of unique visits to the official website of the organisation

Organisations must include in this Work Package **at least one (1) activity for each predefined type of activity. Each activity has to be linked to at least one (1) predefined outcome indicator and at least one (1) deliverable.** The aim of the communication activities is to ensure the broadest possible dissemination of the project's objectives, activities, results, and impact at local, national, and/or regional levels. Additionally, communication activities should emphasize the visibility of the prominent role of the EU in supporting CSOs and other stakeholders.

In Work Package 3, organisations can introduce a **maximum of six (6) activities.**

7. Gender Equality and Non-Discrimination Mainstreaming

Gender equality and non-discrimination mainstreaming is a **core horizontal priority** of the **PLATO** programme. All proposed projects under the **Open Calls** should integrate an **inclusive approach** that **recognizes and addresses systemic inequalities and power imbalances** affecting individuals based on their social identities, and how these identities **interact to generate feelings of vulnerability and marginalization.**

Proposed projects are expected to address these unequal power relations and inequalities and strive to reduce disparities, and ensure equal rights, responsibilities, opportunities, and respect for all individuals, both in the design and implementation of their activities.

To address these issues, the proposed projects are expected to adopt the following general principles:

- **Ensuring Non-Discrimination:** Funded projects must ensure that all individuals, regardless of their gender identity or expression, are treated with dignity, respect, and fairness.
- **Promoting Gender Equity:** Ethical considerations arise in ensuring that the project's activities, resources, and outcomes promote gender equity. This involves addressing systemic barriers and ensuring that women and men have equal opportunities to participate, benefit, and lead within the project.
- **Ensuring Inclusive Participation:** Funded projects should actively promote inclusive participation and representation, especially of marginalised or underrepresented groups, including incorporating participatory methods into their implementation process to ensure that the voices and perspectives of marginalised groups are heard and valued.

- **Preventing Gender-Based Violence:** Gender equality projects often address issues related to gender-based violence, such as domestic violence, sexual harassment, or harmful practices. Funded projects must prioritise the safety and wellbeing of project participants and implement measures to prevent and respond to gender-based violence ethically and effectively.
- **Respecting Privacy and Confidentiality:** Funded projects must uphold the privacy and confidentiality of project participants.
- **Avoiding Tokenism:** Funded projects must avoid tokenistic approaches to gender equality, where women's participation is merely symbolic or superficial. Instead, they should strive for meaningful engagement and empowerment of women and other marginalized genders, ensuring that their contributions are valued and respected.

Applicants are also encouraged to consult the [European Union's Gender Equality Strategy 2020-2025](#).

8. Child Protection Policy

According to the European Commission Directives, funded organisations that will implement activities involving direct contact with children⁴ are required to have a Child Protection Policy. Therefore, at the application stage, any organization (both the lead applicant and the partner if applicable) proposing projects that include activities involving direct contact with children must submit their current Child Protection Policy.

A Child Protection Policy describes what safeguarding measures an organisation has in place to protect children from harm. In particular, it sets out rules on how employees (including trainees and volunteers) should behave when working directly with children, how to prevent abuse and harm, who to report to if anything of this nature should occur and how to respond to the situation appropriately. The Child Protection Policy should cover the **four (4)** areas/pillars outlined in the [Keeping Children Safe Child Safeguarding Standards](#).

In particular, the Child Protection Policy should cover:

1. Policy: how the organisation is committed to preventing and responding appropriately to harm caused to children.
2. Human Resources: the organisation assigns clear responsibilities and expectations for personnel and partners, and support for them to understand and act on them.
3. Procedures: the organisation creates a safe environment for children by implementing child protection procedures that are universally applied throughout the organisation.
4. Accountability and Responsibility: the organisation monitors and reviews protection measures. What mechanisms are in place within the organisation?

⁴ The United Nations Convention on the Rights of the Child (UNCRC) defines a child as any human being below the age of eighteen (18) years, regardless of sex, origin, religion or disability, unless the age of majority is reached earlier, in accordance with the legislation applicable to the child.

CSOs (both lead applicants and any partners) selected for funding that will include in their project activities involving direct contact with children should be guided in their work and philosophy by the best interests of the child, doing no harm and respecting the rights of the child as outlined in European and international legislation, including [the UN Convention on the Rights of the Child](#).

9. Partnerships

Applications for large grants can involve one (1) lead applicant or one (1) lead applicant and only one (1) partner while applications for small grant projects must be submitted by a single small organization without a partner.

Informal partnerships may be developed for the implementation of the project. For a project to be considered as being implemented jointly with a partner, the project partner must share a common objective, actively contribute towards achieving the project objective(s) as identified in the application and carry a share of the project budget. The role and specific responsibilities of the partner must be clearly defined and justified in the application. Please refer to section 10.2.1. for more information on partner eligibility.

The partner will undertake the relevant commitments and obligations included in the grant agreement to be signed between, on the one hand, the lead applicant and the partner, and, on the other hand, the Bodossaki Foundation or the NGO Support Centre, as the case may be, according to the template that will be provided during the contracting phase. At the same time, it is strongly recommended that a partnership agreement be signed between the lead applicant and the partner on the basis of the relevant indicative template to be provided to the lead applicants during the contracting process.

The eligibility of expenses incurred by the partner is subject to the same restrictions and conditions as expenses incurred by the lead applicant.

10. Administrative and Eligibility Criteria

10.1. Administrative Criteria

Administrative criteria are conditions for the acceptance of the project application. Without compliance with the administrative criteria the application shall not be further assessed.

The administrative criteria include the following:

- The application, budget and supporting documents must be submitted **within the deadline** indicated in this document and in the Open Calls.
- The application, budget and supporting documents must be completed and submitted in **Greek** (for applications in Greece) and in **Greek or English** (for applications in the Republic of Cyprus).
- The application, budget and supporting documents **must be submitted electronically** through the [Bodossaki Foundation's Programme Portal](#).

- The budget and the Declaration of honor must be completed in **accordance with the respective templates** [available on the website](#).

10.2. Eligibility Criteria

Eligibility criteria are conditions to assess whether the lead applicant, its partner (if applicable), and the application are qualified for funding. The eligibility criteria shall be assessed only if the application has fulfilled the administrative criteria.

The eligibility criteria include the following:

- Eligibility of Lead Applicant & Partner
- Eligibility of Application

10.2.1 Eligible Lead Applicants & Partners

Eligible lead applicants and partners are **Civil Society Organisations (CSOs)** with legal status in Greece and the Republic of Cyprus, and come under the following definition:

*'A civil society organisation is an organisational structure which serves the general interest through democratic processes, and which plays the role of mediator between public authorities and citizens, including all non-state, non-profit, independent structures, which oppose all forms of violence and promote and protect the fundamental rights and values on the basis of which the EU was founded.'*⁵

Specifically for **Greece**, eligible lead applicants and partners are the following: **(i)** Civil Society Organisations as defined in the relevant Greek Law 4873/2021, i.e. and civil non-profit companies (in Greek: "αστικές μη κερδοσκοπικές εταιρείες"), and **(ii)** public benefit foundations provided under Greek Law 4182/2013 as in force from time to time.

Specifically for **Republic of Cyprus**, eligible lead applicants and partners are Civil Society Organisations based in the Republic of Cyprus and established under and in compliance with the relevant Law 104(I)/2017 and its amendments (non-for-profit associations, foundations, federations and/or unions), the Companies Act (Cap. 113) (for non-for-profit companies) or the Charitable Foundations Law (Cap. 41), and non-governmental, non-profit organisations that have been established by special law.

Eligible lead applicants and partners (if applicable) should also be independent of local, regional and national governments, other (including public) authorities and political parties. In addition, the funded projects must not be of a religious, political or trade union/ commercial nature.

In addition, to be eligible, lead applicants and partners must:

- be based in Greece for applications received in Greece and in the Republic of Cyprus for applications received in the Republic of Cyprus.

⁵ <https://eur-lex.europa.eu/EN/legal-content/glossary/civil-society-organisation.htm>.

- be a Civil Society Organization that falls within the above definition and criteria.
- have been in operation for at least twelve (12) months since their legal establishment before the deadline for submission of applications.
- have the ability to submit financial data for at least a period of twelve (12) months (calendar year).
- be in no conflict of interest (even potential conflict of interest) due to personal, family, financial, political, professional or other relationships between the members, partners, members of the management bodies, legal representatives, employees and associates in general of the lead applicant and its partner. Indicatively but not exhaustively, the participation of the lead applicant in the partner and *vice versa* as well as participation of a person in the management body of both the lead applicant and the partner constitute cases of conflict of interest.

Natural persons are not eligible.

Eligible lead applicants and partners (if applicable) must respect the principles of democratic and human rights and the fundamental rights and values on which the EU is founded. In addition, eligible applicants and partners (if applicable) must not promote, approve or support in their projects, communication strategies or public messages of any kind of physical or psychological violence, including against women, children and other groups at risk.

Projects must also comply with the highest ethical standards, and any other applicable EU, international and national law, including the General Data Protection Regulation 2016/679 (GDPR) and the United Nations Convention on the Rights of the Child (UNCRC).

10.2.2. Eligible Applications

Eligible applications must meet the following requirements:

- The requested grant amount is within the permissible limits as defined in the Open Calls for proposals with the **minimum** grant amount being €20.000 for **small grants** and €30.001 for large grants and the **maximum** €30.000 for **small grants** and €60.000 for **large grants**.
- The proposed project implementation period must be within the permitted limits [**minimum** duration of ten (10) months for **small grants** and twelve (12) months for large grants and **maximum** duration of twelve (12) months for small grants and fourteen (14) for **large grants**], as defined in the Open Calls for proposals.
- **Small projects may be implemented only by small organizations⁶.**
- Each organization may submit **only one (1) application, either as an applicant or as a partner and only in one (1) of the two (2) open calls.**

⁶ A small CSO, for the purposes of this programme, is defined as one whose average turnover over the past two years does not exceed €40,000.

- **Partnerships** are allowed only in **large grants**; Each application may include only one lead applicant or one lead applicant and **only one** partner. Small grant projects may be implemented by one small organization.

11. Budget and Eligible Costs

11.1. General Principles and information

Eligible project costs will be paid to the funded CSOs in the form of lump sums. No financial reports will be submitted along with the progress reports. Payments will be calculated on the basis of the progress and achievement of project results as indicated in the progress reports.

Organisations applying for funding must submit a detailed financial budget for the project, ensuring that the grant is used effectively. The costs declared should be proportionate and necessary for the full implementation of the project. Only costs from the eligible categories described below may be included in the budget.

Although financial reports will not be submitted, organisations are required to keep all accounting records as mandated by national legislation, applicable accounting standards, and generally accepted accounting principles.

The programme and projects must fully comply with national and European Union law on public procurement of goods and services.

The disbursement of the grant amounts is subject to the full compliance of the lead applicants and their partners with the submission and approval of progress reports.

11.2. Project budget

The project Budget includes costs from the three (3) predefined Work Packages (WP) which include the project activities. Each activity is costed separately and includes in detail all the costs required for its implementation.

For the costing of the budget, the following principles regarding costs must be observed:

1. To be reasonable and necessary, and not to be over-priced or under-priced
2. To be related to the proposed activities
3. To be in accordance with the usual practices followed by the Organization
4. To comply with applicable national legislation.

The Selection Committee, before the contracting phase, reserves the right to reduce the proposed budget if it is found to be overestimated, includes costs that are not related to the project activities and does not respect the above principles. In any modification of the project budget, before or after the signature of the contract, it cannot be increased in relation to the amount budget that was submitted with the application.

11.3. Eligible costs

11.3.1. Direct costs

Direct costs that can be included in the project budget are the following:

A. Personnel Costs

A.1 Cost for Employees

Costs for employees are eligible as personnel costs if they fulfill the general eligibility conditions and are related to personnel working for the lead applicant or partner under an employment contract (or equivalent appointing act) and are directly linked to the activities.

They must be limited to salaries, social security contributions, taxes and other costs linked to the remuneration, if they arise from national law or the employment contract (or equivalent appointing act).

For the calculation of staff costs, the total monthly payroll cost (social security contributions, taxes, and other costs), the duration of employment (in months) and the employment rate (estimated working time) in each activity, must be declared.

For example, in activity W.P.2.2, employee "E" has a total monthly payroll cost of €1,800. The activity lasts for 6 months and has an estimated time allocated for the implementation of the activity of 40%. In the Budget, the total salary cost of "E" for this action will be calculated as follows:

$$€1,800 \times 6 \text{ months} \times 40\% = €4,320.$$

A.2 Costs for Natural Persons

Costs for natural persons working under a direct contract outside of an employment contract (e.g., a service contract or a project contract) and costs for seconded individuals from the lead applicant or the partner against payment are also eligible as personnel costs, provided they are related to the activity, meet the general eligibility conditions, and:

- a) presuppose that natural persons work under conditions akin to those of an employee (in particular as regards the way the work is organised, the tasks performed and the places where they are carried out).
- b) the result of the work belongs to the lead applicant or partner (unless agreed otherwise). The costs must be calculated on the basis of a rate which corresponds to the costs actually incurred for the direct contract or secondment and must not be significantly different from those for personnel performing similar tasks under an employment contract with the lead applicant or partner.
- c) consultant costs provided by legal entities cannot be included in this category, but they can be included in the other expenses category.

B. Purchase costs

Project purchase costs (including related duties, taxes and charges, such as non-deductible or non-refundable value added tax (VAT)) are eligible if they meet the general eligibility conditions - provided that these ensure best value for money (or, where appropriate, lowest price) and that there is no conflict of interest.

B1. Travel costs of project staff

The expenses for staff travel (employees and natural person) include transportation costs, accommodation, meals as well as other travel-related expenses, are eligible in the context of project implementation and are calculated as follows:

- a) within the EU Member States, in accordance with C (2024) 5405 of 31 July 2024.
- b) within Greece and the Republic of Cyprus, specific rules will be applied depending on the travel policies in force in each country (see relevant annexes for guidance).

B2. Other Expenses

Purchases of other **goods, works and services as well as the cost of depreciation of equipment (full or proportional) required for the implementation of the project** must be calculated on the basis of their actual cost.

These goods, works and services include, for example, consumables and supplies, translations, publications, certificates and financial guarantees, if required for the implementation of the project.

11.2.2. Indirect Costs

Eligible indirect expenses are all eligible costs that cannot be identified by the lead applicant or their partner as being directly related to the project, e.g. overheads.

Indirect costs have a fixed flat rate which is set at 7% of eligible direct costs in accordance with Article 181(6) of the EU Financial Regulation.

11.3.3. Ineligible Costs

The following costs are not considered eligible:

1. Costs or contributions that do not comply with the conditions set out above, in particular:
 - i. costs related to the return on capital and dividends paid by the lead applicant and the partner (where applicable)
 - ii. debts and interest charges
 - iii. provisions for future losses or debts
 - iv. interest owed
 - v. losses on foreign exchange operations and exchange differences arising from the valuation of foreign currency assets
 - vi. excessive or wasteful expenses
 - vii. deductible or refundable VAT (including VAT paid by public bodies acting as a public authority)
 - viii. the organisation's general operating costs
 - ix. activities that are not in line with EU values.
 - x. activities that do not respect European and international legal instruments on children's rights.
 - xi. activities that condone, promote or support any kind of physical or psychological violence against women, children and other risk groups.

2. Costs or contributions declared under other EU grants (or grants awarded by an EU Member State, a non-EU country or another body implementing the EU budget).
3. Costs or contributions for staff of a national (or regional/local) administration for activities which are part of the normal activities of the administration (i.e. not undertaken solely because of the grant).

12. Application Process

In order to submit an application for the programme “Protecting democracy, human rights and the rule of law through an open civic space”, organisations will need to create an account at the [Programmes Portal of the Bodossaki Foundation](#). After selecting Sign Up (Not a member?), the person creating the account will be asked to fill in his/her full name (First Name, Surname), an email address (Email) and a password in order to register on the Programmes Portal.

Once the creation of the account in the Programmes Portal is completed, organisations can click on the ‘Programmes’ option and from the available programmes select the PLATO- Protecting democracy, human rights and the rule of law’ and then ‘Create Application’.

Organizations that already have an account on the Bodossaki Foundation’s Program Portal do not need to repeat the registration process. They can log in using their existing username and password and select the program “Protecting democracy, human rights and the rule of law through an open civic space”. In case of changes to the user details/credentials of the existing account (different contact person, change of email, etc.), a new account must be created for the processing and submission of the application.

The templates of the budget form and the Declaration of honor will be available [on the programme webpage](#).

Also, a preview of the application is available on the programme webpage, which organisations can consult before or during the online completion of the application at the [Bodossaki Foundation's Programme Portal](#). It is stressed that this file is for advisory purposes only and will not be attached, as the application is completed electronically through the Portal.

LIST OF REQUIRED DOCUMENTS (FOR APPLICATIONS SUBMITTED IN GREECE)

	Core Application Documents
1	Final submission of the application through the Bodossaki Foundation's Programme Portal
2	Budget form (using the template available on the programme webpage .)
Supporting documents of lead applicant and partner ⁷	
1	Declaration of honor for the lead applicant and partner in Greece for the 'PLATO' programme signed by their legal representative(s) exclusively through the Digital Document Certification application located here .
2	Lead applicant's and partner's Statute/Articles of Association as currently in force (duly published copy)
3	Organisation's current Child Protection Policy (where applicable)
4	Lead applicant's and partner's recent (issued within the last month) data tabs of registration from Taxisnet platform (in Greek: "Καρτέλα Στοιχείων Μητρώου Επιχείρησης από το Taxisnet"), indicating the current legal representative.
5	<p>If the organisation has financial data for at least the last 2 tax years (2023 & 2024):</p> <ul style="list-style-type: none"> If the organisation is audited by a certified auditor: <ul style="list-style-type: none"> Audit report accompanied by the financial statements, including notes, for the required tax years (2023 & 2024). If the organisation is not audited by a certified auditor: <ul style="list-style-type: none"> Profit/Loss Accounts, signed by the Legal Representative & a Certified Accountant, the income tax returns (N) and the E3 declaration for the required tax years (2023 & 2024). <p>In the case that the organisation does not have profit/loss accounts:</p> <ul style="list-style-type: none"> Revenue and expenditure ledger, the income tax returns (N) and the E3 declaration for the required tax years (2023 & 2024) (if the organisation has single-entry books) OR Revenue and expenditure analytical general ledger accounts, the income tax returns (N) and the E3 declaration for the required tax years (2023 & 2024) (if the organisation has double-entry books). <p>If the organisation does not have financial data for at least the last 2 tax years (2023 & 2024):</p> <ul style="list-style-type: none"> For the tax year 2024 the above applies For the year 2025:⁸ <ul style="list-style-type: none"> Revenue and expenditure ledger for the period from 1 January 2025 to 30 April 2025, if the organisation maintains single-entry books, or Revenue and expenditure analytical general ledger accounts for the period from January 1, 2025, to April 30, 2025, provided that the organization maintains double-entry books.
6	Tax information in force

⁷ Only if there is a partner.

⁸ If the organisation has been established after 1 June 2024, you will be asked, during the application review period, to submit additional financial information for the period from 1 June to the application deadline.

7	Insurance certificate in force
8	Declaration for missing supporting documents signed by the legal representative of the organisation via the gov.gr portal, in the case that a supporting document cannot be submitted within the deadline.
9	Declaration of incomplete financial data signed by the legal representative of the organisation via the gov.gr portal, stating the reasons why financial data documents are not available.

LIST OF REQUIRED DOCUMENTS (FOR APPLICATIONS IN THE REPUBLIC OF CYPRUS)

	Core Application Documents
1	Final submission of the application through the Bodossaki Foundation's Programme Portal
2	Budget form (using the template available on the programme webpage)
Supporting documents of the lead applicant and partner⁹	
1	Declaration of honor for the lead applicant and partner in the Republic of Cyprus for the 'PLATO' programme signed by their legal representative
2	Statute of the Organisation – Founding Act, as amended and in force.
3	Certificate of Registration in the relevant Register.
4	Organisation's current Child Protection Policy (where applicable)
5	<p>If the organisation has financial data for at least the last 2 tax years (2023 & 2024):</p> <ul style="list-style-type: none"> • If the organisation is audited by a certified auditor: <ul style="list-style-type: none"> ○ Audit report accompanied by the financial statements, including notes, for the required tax years (2023 & 2024). • If the organisation is not audited by a certified auditor: <ul style="list-style-type: none"> ○ Trial balance signed by the legal representative of the organisation for the required tax years (2023 & 2024). <p>If the organisation <u>does not</u> have financial information for the 2023 tax year (because the organisation was founded later on):</p> <ul style="list-style-type: none"> • <u>For the tax year 2024, the above applies.</u> • <u>For the year 2025:</u> <ul style="list-style-type: none"> ○ Trial balance signed by the legal representative of the organisation for the period from 1 January 2025 to 30 April 2025.
6	Letter signed by the legal representative stating whether the organisation is registered with the Commissioner of Taxation and the Department of Social Insurance.
7	Declaration for missing supporting documents signed by the legal representative of the organisation, in the case that a supporting document cannot be submitted within the deadline.

⁹ Only if there is a partner.

8	Declaration of incomplete financial data signed by the legal representative of the organisation, stating the reasons why the financial data documents are not available.
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During the contracting stage, the funded CSOs (both lead applicants and partners) will be asked to submit additional documents, such as legalization documents and financial data, as part of the due diligence of the lead applicant and the partner (if applicable). Additionally, funded organisations will be asked to sign a declaration of integrity and the project contract.

13. Deadline for Submission of Applications

Applications must be submitted online, via the [Bodossaki Foundation's Programme Portal](#), by the application submission deadline of **17.00 local time on 12th June 2025**.

14. Selection Process

14.1. Administrative Check and Eligibility Check of the Application

During the first stage of the evaluation, the **administrative criteria** and **eligibility criteria of the application** will be checked.

Organisations will have five (5) working days to submit any supporting documents that they may not have submitted, following a recommendation from the Bodossaki Foundation (Greece) or the NGO Support Centre (Republic of Cyprus). Supporting documents include financial and legal documents, the Declaration of honor and the Child Protection Policy (for projects whose activities have direct contact with children).

The project budget is not considered a supporting document but a core document and therefore, in cases of missing budget form, applications will be automatically rejected, and organisations will not have the opportunity to submit it within five (5) working days.

Organisations whose applications are rejected due to non-compliance with the **administrative and eligibility criteria of the application** will be informed by email and will have the right to appeal within five (5) working days of being informed. The right of appeal can be exercised only once at this stage. The appeal must be fully documented and submitted electronically to the email address found under section *Contact Information*, no later than 17:00 (Greece time) on the 5th and last day of the deadline.

Appeals will be examined by the Appeals Committee and the organisations will be informed of its decision within ten (10) working days as of the deadline for submitting the appeal. The decision on the appeal is irrevocable.

14.2. Evaluation of the Applications and Eligibility Check of Lead Applicant and Partner (if applicable)

During the second stage of the selection process, the applications that meet the administrative and eligibility criteria will be evaluated by two (2) impartial evaluators appointed by the Bodossaki Foundation and the NGO Support Centre. At least one of them will be independent (external) of the Bodossaki Foundation and the NGO Support Centre and will have been selected through an open call procedure. Evaluators will be required to sign a declaration of no conflict of interest in relation to the organisations whose applications they will be asked to evaluate.

The evaluators will individually and independently evaluate the project application according to the Evaluation Criteria set out below. The average score of the two (2) evaluations will be taken into account for the evaluation of the application. To further examine the application, a minimum average score of sixty (60) points is required as a minimum.

If the difference between the scores is greater than 30% of the higher score, the application will be evaluated by a third evaluator appointed by the Bodossaki Foundation and the NGO Support Centre, who will be independent of both institutions.

In such a case, the average of the two (2) closest scores will be the final average score and will be taken into account for the ranking of the application. Applications with a minimum score of sixty (60) points will be ranked according to their score, without any change in the order of ranking.

The shortlisted applications and at least an additional 10% of the shortlisted applications will be checked, during the third stage of the selection process, for **legal eligibility of the lead applicant and the partner, as described in section 10.2.1.**

Organisations whose applications are rejected due to non-compliance with the legal eligibility criteria of the lead applicant and the partner (if applicable) will be informed by email and will have the right to appeal within five (5) working days from the date of notification. The right to appeal may be exercised only once at this stage.

The appeal must be fully documented and submitted electronically to the email address found under section *Contact Information*, no later than 17:00 (Greece time) on the 5th and last day of the deadline.

Appeals will be examined by the Appeals Committee and the organisations will be informed of its decision within ten (10) working days as of the deadline for submitting the appeal. The decision on the appeal is irrevocable.

14.3. Evaluation Criteria

The application evaluation criteria and the maximum score per criterion are as follows:

Evaluation criteria	Max Score
1. Capacity & relevant experience of the applicant and partner (in case of partnerships)	20

<ul style="list-style-type: none"> - <i>Financial Capacity</i> - <i>Organisational Capacity & Expertise</i> - <i>Demonstrated relevant previous experience</i> 	
2. Relevance of the project to the call and Justification <ul style="list-style-type: none"> - <i>The described aims, objectives, activities, deliverables and results of the proposed action are relevant to the Open Calls priorities</i> - <i>The proposed action is fully justified as necessary and beneficent to the proposed target audiences</i> 	25
3. Quality, impact & sustainability of the proposed activities – including on the advancement of gender equality & non-discrimination mainstreaming	25
4. Involvement of grassroots¹⁰/ small¹¹/ rural-based¹² CSO* (*for small grants – which are reserved for small CSOs - only 'Involvement of grassroots or rural-based CSOs' will be assessed)	5
5. European Collaboration	5
6. Value for money (based on submitted project budget)	20
TOTAL SCORE	100

14.4. Final Selection of Projects

The Selection Committee will examine the shortlist of applications based on the scores awarded and the evaluators' comments. The Selection Committee may modify the ranking only in justified cases if this is necessary for the achievement of the goals of the project and may make adjustments to the budgets of selected projects, only if this is deemed necessary in cases of non-eligible activities/costs and/or overbudgeted activities. In such cases, the Bodossaki Foundation/NGO Support Centre may request relevant clarifications from the CSOs. The Selection Committee will ensure that at least 30% of the budget of each call will be allocated to small-scale

¹⁰ A grassroots CSO for the purposes of this programme is a non-governmental organization that originates and operates at the local level, usually driven by community members who are passionate about a particular cause or issue. These organizations often work to address social, economic, and environmental problems within their own communities, without the influence or support of larger organizations or governments. They are typically formed by volunteers who are directly impacted by the issues they seek to address, and they rely heavily on the participation and support of the community to achieve their goals. They may focus on a wide range of issues, such as poverty, education, health, environment, human rights, and community development. They often use community mobilization and empowerment strategies to bring about change, and they may engage in advocacy and public education to raise awareness about their cause.

¹¹ A small CSO, for the purposes of this programme, is defined as one whose average turnover over the past two years does not exceed €40,000.

¹² In Greece, all areas are considered rural and remote areas, except all the municipalities of the prefecture of Attica (except the islands) and all the municipalities of the prefecture of Thessaloniki. In the Republic of Cyprus, rural areas are considered all areas except the municipalities of the cities of Nicosia, Limassol and Larnaca.

projects of small CSOs. However, if an insufficient number of applications are received from small organisations, the Committee may redistribute the funds to large-scale grants, in accordance with the ranking list of applications.

The decision of the Selection Committee is final and may not be changed. The final decision will be communicated to applicants and information on approved projects will be published on the project webpage within four (4) months from the deadline of submission of project proposals.

Organisations will have the right to request feedback on their applications following a relevant announcement.

14.5. Project Contracts

For each selected project, a project contract will be signed between the Bodossaki Foundation and the lead applicant (for projects implemented in Greece), which will be also co-signed by the partner (if any) as a third-party contractor (also funded CSO but not beneficiary of the grant), and between the NGO Support Centre and the lead applicant (for projects implemented in the Republic of Cyprus), setting out the terms and conditions of the grant, as well as the roles and the responsibilities of the parties.

The project contract shall contain, as a minimum, provisions to ensure the application of the following rules and obligations: avoid conflict of interest, confidentiality and security obligations, respect of ethics and EU values, visibility to EU funding, information obligations, specific rules for carrying out actions, information and record-keeping as well as the exercise of rights of the bodies such as the European Commission, European Anti-Fraud Office (OLAF), European Public Prosecutor's Office (EPPO), European Court of Auditors (ECA), etc. towards the grantees receiving financial support in case of checks, reviews, audits and investigations.

The contract for each project implemented in Greece will be signed electronically, through the DocuSign application.

The contract for projects implemented in Cyprus may be signed by hand or electronically [using electronic signatures provided by a qualified trust service provider in the Republic of Cyprus or through the exchange of identical versions of the contract in Portable Document Format (PDF)].

15. Project Monitoring

The monitoring of projects is exclusively concerned with the technical implementation of the project and includes risk assessment, evaluation of progress reports and on-site, online or telephone meetings with the funded organisations to verify the implementation of their projects.

There is no foreseen monitoring and control of the financial documentation of the project.

15.1. Progress Reports

Each funded CSO will be required to submit at least one interim progress report during the project implementation period and one final report within thirty (30) days of the end of the project, as specified in the Project Contract. However, based on the

project's progress, it may be deemed necessary for the grantee to submit an additional interim / ad hoc progress report.

The report should detail the progress or completion of the planned project activities.

The grantees have no contractual obligation to submit financial reports and data for the project but are required to comply with the rules on eligibility of expenditure as set out in section 11. They must also keep all legal supporting documents and equivalent financial documents related to the cost of the project and comply with the provisions of Greek or Cypriot legislation for projects implemented in Greece or Cyprus respectively.

16. Payments

The anticipated payment flow will have the form of a 50% advance payment, interim payment(s) up to 40% and final payment.

Advance Payments to funded CSOs.

The amount of the advance payment amounts to 50% of the total project budget and will be specified in the project contract. The advance payment will be made within ten (10) working days from the final signature of the contract or from the project start date.

Interim Payment to funded CSOs.

The total amount of the interim payment(s) will not exceed 40% of the approved grant and will be calculated on the basis of the evaluation of the interim progress report(s), the risk assessment and the achievement of the project results. In cases where it is deemed necessary, the funded CSO may submit an additional interim progress report. In this case the payment rate (up to 40 %) will be split accordingly.

The interim payment(s) will be paid within ten (10) working days from the date of approval of the corresponding interim progress report(s).

Final Payment to funded CSOs

The final payment will be calculated according to the final evaluation of the completion of the project, based on the achievement of the results and deliverables of the project both qualitatively and quantitatively. The final payment will be made within twenty (20) working days from the date of approval of the final project report.

Total payments cannot exceed the approved project budget but may be less than the total budget if the objectives are not met and the project activities and deliverables are not completed. In such cases the Programme Management Team will assess what percentage of the project has been completed as foreseen in the project contract. The final payment amount will be calculated on the basis of the completion rate. If the final evaluation determines that the funded CSO has received a higher percentage of the grant than the amount corresponding to the project completion rate, then, the funded CSO will have to reimburse the corresponding amount within twenty (20) working days from the date of approval of the final project report.

17. Irregularities and Risks

Bodossaki Foundation and the NGO Support Centre (NGO SC) implement a zero-tolerance policy towards corruption and mismanagement. A comprehensive system for the prevention, limitation, detection, reporting, and remediation of irregularities has been developed. Prevention and detection of irregularities are achieved through project monitoring and reporting. According to the project contract, grant beneficiaries will make every effort to prevent, detect, and minimise the impact of any irregularities. Suspicions of irregularity as well as actual cases of irregularity and risk are identified, for example, when any of the following parameters apply: they involve allegations of an act or omission constituting a criminal offence according to the national law of Greece/Cyprus, such as corruption, fraud, bribery, or embezzlement, or indicate the existence of serious mismanagement affecting the utilisation of the grant in the project implementation, or pose a direct threat to the successful completion of any project due to the amounts involved in the total project cost, their seriousness, or any other reason.

Other types of risk include conflicts of interest, failure to implement the project and reputational risks.

18. Complaints Mechanism

All complaints related to the implementation of the PLATO Project will be directed to and processed by the Project's **Complaints Committee**.

The Complaints Committee is responsible for the processing and deciding on complaints about suspected non-compliance with the principles of good governance in relation to the implementation of the Project.

The Complaints Committee examines complaints received either directly via the dedicated email cerv-complaints@bodossaki.gr or indirectly by the European Commission - European Education and Culture Executive Agency (EACEA).

The Complaints Committee will make a decision within thirty (30) days of submission of the complaint.

To ensure transparency and accountability, in cases of fraud, deceit or irregularity, the opportunity to submit complaints to the European Anti-Fraud Office (OLAF) is provided through a special referral on the [programme's website](#). More information is available [here](#).

19. Contact Information

Questions relating to the Open Calls for Project Proposals may be sent no later than ten (10) working days before the deadline for submission of applications to the following addresses, indicating in the subject line of the email the Open Call which you are applying. Bodossaki Foundation and the NGO Support Centre (NGO SC) have no obligation to provide clarifications for questions received after this deadline.

- helpdesk@bodossaki.gr (for organisations in Greece)
- helpdesk@ngo-sc.org (for organisations in the Republic of Cyprus)

The answers will be posted on the 'Frequently Asked Questions' document on the project website. No individual answers will be given. Organisations are therefore encouraged to consult the website regularly.

Questions relating to the completion of the application form can be submitted through the Programmes Portal of the Bodossaki Foundation in the relevant section 'Contact a Programme Representative', after the organisation has created an account on the Portal.

Information with regards to the open call are also available at the [Funding and Tenders Portal](#).

20. Personal Data Protection

Regarding the data protection policy applied in the context of the implementation of the programme, please consult the general policy - information of the Bodossaki Foundation available [here](#), the general policy - notice of the NGO Support Centre [here](#) and the specific information on the policy applied by the Bodossaki Foundation and the NGO Support Centre available [here](#).

Annex 1 - Travel Costs

For Greece

Travel refers to movements where the destination is outside the Regional Unit (former Prefecture) where the lead applicant or their partner is based. Movements within the Regional Unit (former Prefecture) of the lead applicant or their partner are not considered travel expenses but are treated as local trips, and these expenses are considered eligible provided they are detailed and separately budgeted.

The above does not apply to the Attica Region where if the lead applicant or their partner is based within this specific Region, movements within the constituent Regional Units will be considered as local trips.

Basic Guidelines

The travel cost budget consists of the following expenditure categories required to achieve the objectives and complete the actions of the project work packages. The budget should specify in detail the number of individuals and days for each trip.

Costs cannot exceed, per person and cost type, the maximum coverage limits set by Decision C (2024) 5405 of July 31, 2024¹³, of the European Union and the guidelines for costs within Greece as recorded in this annex (Annex 1).

Air / Rail Travel Costs

Travel expenses for air, rail and combined air/rail travel within the member states of the European Union must be calculated on the basis of the decision C (2024) 5405 of 31 July 2024¹⁴ of the European Union as follows:

Distance Band (in km)⁵	Amount in EUR per return trip
400-600	340
601-1 600	365
1 601-2 500	429
2 501-3 500	541
3 501-4 500	743
4 501-6 000	857
6 001-7 500	1 021
7 501-10 000	1 250
10 001-Max	1 595

For travel within Greece, the maximum round-trip airfare should not exceed €340, including transportation costs from and to the airport.

¹³ https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/guidance/unit-cost-decision-travel_en.pdf

¹⁴ https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/guidance/unit-cost-decision-travel_en.pdf

Similarly, for travel by train or boat, there is no maximum limit for covering the cost of the ticket, provided that it is in economy class.

All distances must be calculated using the rail/flight calculator at the following link:

https://ec.europa.eu/info/calculate-unit-costs-eligible-travel-costs_en

Travel costs include mileage reimbursement. Land travel within the Greek territory, using privately-owned vehicles, must be calculated based on the distance between the point of departure and the point of arrival (in kilometres) using a fixed rate of €0.25 (euros) per kilometre. For example:

Route	Km (to and from)	Calculation formula	Amount
Athens - Patras	422 km	€0,25 * 422	€105,50

Accommodation and Subsistence Costs

Accommodation costs include the cost of staying in a hotel or lodging in shared economy accommodation. Daily subsistence allowance includes the cost of meals and the cost of local transportation (e.g., bus ticket).

The daily rates for accommodation and subsistence in Greece are set at the predetermined amount established according to Decision C (2024) 5405 of 31 July 2024¹⁵, of the European Union as follows:

Country	Accommodation - Amount in EUR per night	Subsistence - Daily Rate in EUR
Greece	112	82

For the subsistence rates and daily living allowances for other EU member states, refer to the above decision.

For the Republic of Cyprus

General Guidelines

The budget for travel costs consists of the following categories of costs required to achieve the objectives and complete the actions of the project work packages. The budget should specify the number of individuals and days for each trip.

Expenses must not exceed, per person and expense type, the maximum coverage limits set by decision C (2024) 5405 of July 31, 2024¹⁶, of the European Union and the guidelines for expenses within the Republic of Cyprus as set out in this Annex.

Air / Rail Travel Costs

¹⁵ https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/guidance/unit-cost-decision-travel_en.pdf

¹⁶ https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/guidance/unit-cost-decision-travel_en.pdf

Travel costs for air, rail and combined air/rail travel within the member states of the European Union must be calculated on the basis of Decision C (2024) 5405 of 31 July 2024¹⁷ of the European Union as follows:

Distance Band (in km) ⁵	Amount in EUR per return trip
400-600	340
601-1 600	365
1 601-2 500	429
2 501-3 500	541
3 501-4 500	743
4 501-6 000	857
6 001-7 500	1 021
7 501-10 000	1 250
10 001-Max	1 595

All distances must be calculated using the rail/flight calculator at the following link:

https://ec.europa.eu/info/calculate-unit-costs-eligible-travel-costs_en

Travel costs

Travel costs include the mileage allowance. Land travel in the Republic of Cyprus by private car must be calculated on the basis of the distance between the point of departure and the point of arrival (in kilometres) at a fixed rate of €0.36 (euro) per kilometre. For example:

Route	Km (to and from)	Calculation formula	Amount
Nicosia - Limassol	170 Km	€0,36 * 170 Km	€61.20

Accommodation and Subsistence Costs

Accommodation costs include the cost of staying in a hotel or lodging in shared economy accommodation. Daily subsistence allowance includes the cost of meals and local transportation expenses.

The daily rates for accommodation and subsistence allowance in the Republic of Cyprus are set at the predetermined amount based on C (2024) 5405 of 31 July 2024¹⁸, of the European Union as follows:

Country	Accommodation - Amount in EUR per night	Subsistence - Daily Rate in EUR
Cyprus	140	88

¹⁷ https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/guidance/unit-cost-decision-travel_en.pdf

¹⁸ https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/guidance/unit-cost-decision-travel_en.pdf

For the expense rates for accommodation and daily subsistence allowances in other EU member states, please refer to the above decision.

Legal Points of Entry

The legal points of entry into the Republic of Cyprus are the airports of Larnaca and Paphos and the ports of Larnaca, Limassol, Latchi and Paphos, which are located in areas under the control of the government of the Republic of Cyprus.

It is illegal to enter the territory of the Republic of Cyprus through any other port or airport over which the government of the Republic of Cyprus does not exercise effective control.

For further instructions on entry into the Republic of Cyprus, please visit the following link:
http://www.mfa.gov.cy/mfa/highcom/highcom_pretoria.nsf/page25_en/page25_en?OpenDocument

Annex 2 - Depreciation Rates on Equipment Purchase Expenses (For the Republic of Cyprus)

Other costs - the cost of equipment depreciation (whole or proportional) required for the implementation of the project.

Costs on the purchase of **equipment, infrastructure or other assets** used in the project **must be declared as depreciation costs** and calculated on the basis of expenditures incurred and depreciated in accordance with international accounting standards and the usual accounting practices of the lead applicant.

Only the portion of the depreciation corresponding to the project implementation period and the percentage of actual usage for the purposes of the project is considered eligible.

For proposals submitted to the Republic of Cyprus, calculation of equipment depreciation rates in the Budget Form should be made using annual rates for capital allowances known as annual wear and tear allowances (as approved by the Cyprus Tax Authorities), calculated according to the cost of acquiring fixed assets as follows:

Buildings	%
Commercial buildings and apartments.	3
Industrial, agricultural and hotel buildings.	4
Plant and machinery	%
Machinery.	10
Furniture and fittings.	10
Computer hardware and operating systems.	20
Application software.	33 1/3
Application software up to a cost of EUR €1.708.	100
Commercial vehicles.	20
Tools.	33 1/3
Boreholes.	10
Agricultural machinery.	15
Boats	%
New cargo vessels.	8
New passenger vessels.	6
Sailing vessels.	4 1/2
Motor launches.	12 1/2
Used vessels.	useful life



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