

# NETWORK STRATEGIC DEVELOPMENT SCHEME STEP 5

# COMMON ACTIONS GUIDELINES



LAUNCH OF GUIDELINES: 29 MARCH 2012
DEADLINE FOR APPLICATIONS: 15 May 2012

## **IMPORTANT NOTE:**

THIS CALL IS CONDITIONAL TO THE SIGNATURE BY THE ANNA LINDH FOUNDATION OF THE 2012-14 OPERATING GRANT AGREEMENT WITH THE EUROPEAN UNION AND TO THE AVAILABILITY OF THE FUND FROM THE EURO-MEDITERRANEAN COUNTRIES.

# **TABLE OF CONTENTS**

EXECUT	TIVE SUMMARY	3
BACKG	ROUND INFORMATION ON THE NSDS	4
Part A	A: ABOUT THE NSDS STEP 5	5
1.	Structure	6
Part B	3: ABOUT THE COMMON ACTIONS (COMPONENT TWO/C2)	7
2.	Objectives, Fields of action, Thematic priorities and Target groups	7
	2.1 Objectives	
	2.2 Fields of action and Thematic priorities	
	2.3 Target Groups	
3.	Financial Allocation	7
	3.1 Overall Financial Envelope	7
	3.2 Funding Ceilings	8
4.	Eligibility Criteria	9
	4.1 Eligible formats	9
	4.2 Who can be a Common Action Leader	9
	4.3 Cooperation with other Networks	9
	4.4 Eligible costs	10
	4.5 Duration of implementation	10
5.	How to apply	11
	5.1 Application Package	11
	5.2 Where to send your Application Package	11
	5.3 Deadline to apply	11
6.	Assessment	
	6.1 Assessment process	
	6.2 Assessment criteria	12
7.	Contract and Terms of payment	
	7.1 Contract	
	7.2 Terms of payment	12
8.	Reporting requirements	
9.	Monitoring of Common Actions implementation	
10.	Calendar	13
11.	Annexes	14
	Annex A: Country categories for Common Actions	14
	Annex B: Summary of Ceilings per country (Guidance for budget preparation)	15

# **List of Abbreviations**

ALF: ANNA LINDH FOUNDATION

**BoG: Board of Governors** 

C1: COMPONENT ONE — NETWORK COORDINATION AND SERVICES

C2: COMPONENT TWO - COMMON ACTIONS

HoN: HEAD OF NETWORK

NSDS: NETWORK STRATEGIC DEVELOPMENT SCHEME

# **Executive Summary**

These Guidelines are referred to the implementation of Common Actions within each ALF National Network.

The content of such Guidelines can be summarized in the following bullet points:

- **Objective of the Common Actions** (C2): to strengthen the ALF intercultural work in the field, at, national, local and sub-regional level and to increase the level of members mobilization and networking by promoting operational and thematic cooperation *within* National Networks.
- What Common Actions are: Common Actions can be defined as a single activity or as a programme of several actions built upon the social and cultural diversity specific to each country and implemented by a consortium (partnership) of members from the same ALF National Network.
- How many Common Actions will be financed in each ALF National Network: in principle, and based on the resources available, the ALF Secretariat intends to finance *one* Common Action in each country.
- What are the funds allocated to each Common Action: the total contribution allocated to each of them will be based on the size of the relevant Network, as follows:
  - 16 Common Actions for an amount of 10,000 EUR (for Networks whose number of members is between 0 and 40),
  - 17 Common Actions for an amount of 15,000 EUR (for Networks whose number of members is between 41 and 120),
  - 9 Common Actions for an amount of 25,000 EUR (for Networks whose number of members is over 120).
- Who can apply to be a Common Action Leader: in order to be eligible to apply, the Common Action Leader must
  - be a member of one of the 42 ALF National Networks; and
  - build a "consortium" (partnership) by involving a minimum number of diverse member organisations of the same ALF Network in the design and implementation of the proposed Common Action.
- **How and when to apply:** Application packages (including *application form + budget*) should be sent *via email* to the address nsds.applications@bibalex.org by 15 May 2012 at 16:00h Egyptian time.

# **Background information on the NSDS**

#### The Network Strategic Development Scheme: Achievements and lessons learnt

According to the ALF Statutes (art. XIII), "The Anna Lindh Foundation shall function as a Network of Networks. [...] It shall assist members of the Networks in securing access to funding, bringing people and organisations together, spreading knowledge and sharing best practices with the aim of furthering the dialogue between cultures and contributing to the implementation of the Foundation's programme. [...] The network of networks shall play a major role in promoting the visibility of the Euro-Mediterranean Partnership at national as well as at regional level". The Networks are therefore a constitutive part of the Foundation, and represent the Foundation at the national and local level.

In this frame, the Network Strategic Development Scheme (NSDS) is a mechanism designed by the Foundation to support the Networks in their mission by delegating to Head of Network Institutions/coordinators and/or member organisations the provision of services to Network members, and the implementation of the ALF programme at sub-regional, national and local level.

With the first phases of the NSDS in 2008-09 (Steps 1 and 2), the Foundation supported the logistical needs of 35 HoN Institutions with a total amount of 0.47million Euro. Networks were required to develop and adopt a *Network Development* and Action Plan and Network Internal Rules, following consultation and participation mechanisms. For the first time, the National Networks were requested to have clear institutional and planning instruments.

During Step 3, the Foundation invested in both operational and logistical support by allocating an amount of 0.825million Euro to the benefit of 38 National Networks, implementing 35 Common Operations.

With a financial allocation of 1.025 million Euro for a period of 16 months, the Step 4 continued providing the Networks with the logistical and operational means to keep up and improve their efficiency, while focusing on the implementation of the Network Strategy 2010-2011. The four sub-objectives included the development of Common Operations, the consolidation of accountability of HoN Institutions, the follow-up to the Anna Lindh Forum 2010, and the dissemination of the ALF Report 2010.

Since the end of the year 2008, the NSDS has been therefore contributing to consolidating the emergence of a permanent support desk within the National Network, as well as of synergies and common strategies among active members of the same Network, or even among different National Networks working in the same thematic area.

Several have been the results obtained in terms of involvement of Network members in ALF programmes (around 43% of the total number of members in 2010 only), Network services delivered (among which, 165 between Network meetings and capacity-building trainings during Steps 3 and 4), or Common Operations organised (75 during Steps 3 and 4).

However, in the course of implementation, some weaknesses have been identified and, among them:

- (a) Non-competitive service delivery by the HoN/Coordinator's toward member organisations, and scarce sense of Network identity among member organisations,
- (b) Limited Network decision-making power and management rotation mechanisms, and poor level of acknowledgment of the Coordination's leadership by member organisations,
- (c) Partial or insufficient involvement of member organisations of some Networks in ALF programmes,
- (d) Lengthy administrative process by both HoN and ALF Secretariat in the NSDS management.

Moreover, it has been clearly noted that

- the more the decision-making process inside the network is democratic, the coordination participatory, and the interaction between the ALF Secretariat and Networks fruitful,
- the more the performance rate of the Network grows, and therefore the visibility of the Network in its own civil society gains ground, and the NSDS management is smoother.

The above considerations have been carefully taken into account in the design of the NSDS Step 5 (2012-13), which is presented in the following pages.

# Part A: About the NSDS Step 5

The NSDS Step 5 (2012-13) is based on the general principles of the ALF Network Strategy 2010-2011, which aimed at empowering the Networks as spaces for conception, action and exchange for intercultural dialogue, and in particular:

- (a) Fostering thematic cooperation among Networks and member organisations,
- (b) Promoting national and sub-regional initiatives of the Networks to complement the ALF action,
- (c) Exchanging *ideas* and *good* practices for the mutual enhancement of the Networks and of the ALF management,
- (d) Building a participatory and democratic management of Network structures,
- (e) Enhancing *transparency and accountability* of the HoN Institutions in delivering services to member organisations, and of the member organisations in implementing ALF actions,
- (f) Steering Network growth and opening the Network to mirror the civil society richness,
- (g) Diversifying funding and providing *grant mechanisms*, including mechanisms to support mobility and exchange,
- (h) Consolidating the role of the ALF Secretariat as a facilitator and monitoring actions,
- (i) Facilitating *the communication flow* between HoN Institutions and Network Coordinators on one hand, and governmental or inter-governmental institutions on the other.

Qualitative objectives reflecting the spirit of the Network Strategy 2010-2011 and aiming at making a step forward, in a regional context where civil society's protagonism and people's role grow day by day, have been set. As outlined in the objectives of the ALF 2012-14 operational phase, further efforts are needed to for the Networks to:

- (a) Be spaces to promote regional platforms of organised citizens to address issues of common interest relating to the challenges of freedom of expression and organisation, fair and just development, sustainability, mutual recognition and coexistence, shared access to multicultural sources of knowledge through grassroots action;
- (b) Be channels for partnerships where Southern civil societies are central players, either in the form of South-South, or in the form of South-North and South-East cooperation;
- (c) Be tools to connect civil society organisations, social groups and institutions which do not normally interact and cooperate, whether for political reasons, geographical constraints, excluding identities or thematic specialization;
- (d) Count on *service-oriented* Network Coordination bodies, committed to build civil society capacity and citizenship tools, and empower the *independent spaces* which operate in their respective societies.

Based on the lessons learnt from the previous Steps and on the indications of the Network Strategy 2010-11 as well as of the Network Policy 2012-2014, the NSDS Step 5 marks a fundamental change in its conception, by:

- Separating the coordination functions (Component One) from the mobilisation functions (Common Actions - Component Two, subject of these Guidelines),
- Diversifying the operational approach to Networks,
- Investing more in joint projects among Network members (member to member cooperation),
- Giving a special role to partnerships with Southern Networks,
- Rewarding accountability, participation and democracy,
- Applying a policy of environmental and social responsibility to the Step 5 and
- Practicing dialogue to address common regional challenges.

## 1. Structure

The NSDS Step 5 is structured in two components, corresponding to the two fundamental needs of Network development:

Component One (C1): Coordination and Services (not included in these Guidelines); and

Component Two (C2): Common Actions

**Important Note:** 

THESE GUIDELINES ARE EXCLUSIVELY REFERRED TO COMMON ACTIONS (COMPONENT TWO).

<sup>&</sup>lt;sup>1</sup> The Step 5 Component One (referring to the Coordination functions and provision of services to Network Members) has been entrusted, with few exceptions, to Head of Network Institutions/Coordinators in each of the 42 National Networks. Should you need further information on the subject, please do not hesitate to contact the ALF Secretariat.

# Part B: About the Common Actions (Component Two/C2)

Common Actions can be defined as a single activity or as a programme of several actions built upon the social and cultural diversity specific to each country and implemented by a consortium of members from the same ALF National Network.

# 2. Objectives, Fields of action, Thematic priorities and Target groups

## 2.1 Objectives

The **general objective** of the Common Actions is to strengthen the ALF intercultural work in the field, at national, local and sub-regional level.

The **specific objective** of the Common Actions is to increase the level of members mobilisation and networking at grass-root level by promoting operational and thematic cooperation among members of the same National Network.

## 2.2 Fields of action and Thematic priorities

The Common Actions shall be developed in the following **ALF fields of action**:

- Culture and creativity
- Education and intercultural learning
- Urban spaces and citizenship
- Media and public opinion

Priority will be given to Common Actions and addressing the following **thematic priorities in relation** to the local context of the concerned country(ies):

- Social and cultural diversity,
- Democratic accountability and freedoms through intercultural means, and
- Inclusive and sustainable human development.

## 2.3 Target Groups

The Common Actions shall target the following groups:

- Youth, in order to involve them in a culture of dialogue and critical thinking to face common challenges; and
- Women, as they are key actors for change.

Priority will be given to Common Actions including the involvement/participation of:

- Civil society actors acting as multipliers;
- Discriminated social groups and individuals, as the most vulnerable component of the society;
- Minorities, as they enrich the social and cultural diversity and represent a human bridge among cultures; and
- Local stakeholders having an incidence on the social context where the Common Action is implemented.

## 3. Financial Allocation

## 3.1 Overall Financial Envelope

The overall financial envelope for Common Actions (C2) under the NSDS Step 5 (15 June 2012-31 July 2013) amounts to 0.65 million Euros.

## 3.2 Funding Ceilings

The ALF intends to grant one Common Action in each country and the total contribution allocated to each of them will be based on the size of the relevant Network, as follows:

	Country Category <sup>(1)</sup>	Common Action Ceiling	Audit Cost Ceiling	
COMMON	ALF Networks whose number of members is between 1 and 40	Cat. A	10,000 Euro	500 Euro
ACTIONS	ALF Networks whose number of members is between 41 and 120	Cat. B	15,000 Euro	500 Euro
	ALF Network whose number of members is over 120	Cat. C	25,000 Euro	500 euro

<sup>(1)</sup> To see the country distribution into Categories, please refer to Annex A "Country categories" and Annex B "Summary of ceilings per country (Guidance for budget preparation)".

## Suspensive Clause

The Anna Lindh Foundation reserves the right to reduce the contribution ceiling based on the availability of funds under the 2012-14 ALF budget.

## 4. Eligibility Criteria

## 4.1 Eligible formats

Common Actions shall be developed in one of the following formats:

- Festivals, artistic events and productions
- Publications
- Exchange schemes
- Awareness raising campaigns/ Advocacy
- Trainings/ capacity building activities
- Production of Toolkits
- Roundtables, Conferences, Seminars, Workshops, Forum

#### 4.2 Who can be a Common Action Leader

The organisation which will apply is to be considered the Common Action Leader.

In order to be eligible to apply, the Common Action Leader must

- be member of one of the 42 ALF National Networks<sup>2</sup> AND
- build a "consortium" by involving a minimum number (cfr. Annex B) of member organisations of the same ALF Network in the design and implementation of the proposed Common Action (such collaboration inside the consortium must be clearly illustrated in the Application Form).

#### 4.2.1 What is the role of the Common Action Leader

The Common Action Leader will be responsible for

- (a) Coordinating the Common Action in all its phases, managing the financial resources and reporting to ALF in a spirit of operational effectiveness and transparency;
- (b) Contributing to federating Network members, increasing participation and democratic exchange, and reshuffling a shared culture of project-making among Network members;
- (c) If applicable, liaising with the HoN/Coordinator in its respective Network, in order to ensure synergies with Step 5 Component One (Network Coordination and provision of services) during the implementation of the Common Action.

# 4.3 Cooperation<sup>4</sup> with other Networks

The Common Action shall be implemented by a consortium of members within the same ALF National Network.

However, an <u>additional</u> cooperation with other ALF Networks<sup>5</sup> in order to address common issues is possible and desirable, and in particular

- Cooperation with member organisations from neighbouring National Networks and/or
- Cooperation with member organisations <u>from ALF Southern Networks</u><sup>6</sup> (e.g. North-South cooperation in case the Common Action Leader consortium is located in the North, and South-South in case the Common Action Leader consortium is in the South).

Note: Additional cooperation with organisations which are not ALF members is also possible<sup>7</sup>.

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<sup>&</sup>lt;sup>2</sup> Albania, Algeria, Austria, Belgium, Bosnia-Herzegovina, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Egypt, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Israel, Italy, Jordan, Latvia, Lebanon, Lithuania, Luxembourg, Malta, Mauritania, Monaco, Montenegro, Morocco, Netherlands, Palestine, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden, Tunisia, Turkey, United Kingdom.

<sup>&</sup>lt;sup>3</sup> To check the minimum number of members to be involved in each Network, please refer to the table in Annex B).

<sup>&</sup>lt;sup>4</sup> Cooperation with other Networks can take place at different levels (e.g. co-designing the project, participating in the activities, sending a contribution, disseminating project results etc.), depending on the practical feasibility of the collaboration and the financial resources available.

<sup>&</sup>lt;sup>5</sup> The rule of the minimum number of **members** within the same ALF Network to be involved in the Consortium (see Annex B) will apply even in the case of cooperation with other National Networks or with non-ALF members.

<sup>&</sup>lt;sup>6</sup> Algeria, Egypt, Israel, Jordan, Lebanon, Mauritania, Morocco, Palestine, Tunisia, Turkey.

<sup>&</sup>lt;sup>7</sup> See note 5 above.

## 4.4 Eligible costs

Eligible costs for Common Actions include:

- a. Human Resources
- b. Actitvities costs
- c. Audit costs

The ceiling for each cost category is determined according to the size of the Network and is detailed for each country in *Annex B "Summary of ceilings per country (Guidance for budget preparation)"*.

#### a) Human Resources

- Human Resources for the Common Action coordination (up to max. 20% of the total Common Action budget);

#### b) Activities costs

Costs directly related to implementation of the Common Action activities include:

- Transportation, meals and accommodation of participants and trainers;
- Costs related to the rent of venues and equipment, translation, stationery, etc.;
- Fees of trainers/experts/speakers/technicians;
- Communication and visibility costs.

#### c) Audit Costs

Costs related to an Audit Certificate of the expenses incurred, to be provided to ALF together with the Final Financial and Narrative Reports (see *Chapter 8 "Reporting Requirements"*).

#### **Important Note:**

Only costs incurred between 15 June 2012 and 31 July 2013 will be considered eligible.

## 4.5 Duration of implementation

The Common Actions activities can have a maximum duration of 13.5 months, from 15 June 2012 to 31 July 2013.

Note: Final Reports shall be submitted by 31 July 2013 (see page 13).

# 5. How to apply

## 5.1 Application Package

The Application Package shall include the following duly filled in documents:

- 1) Application Form (Annex 1)
- 2) Budget Form (Annex 2)

## 5.2 Where to send your Application Package

Your Application Package should be sent by email to the following address: <a href="mailto:nsds.applications@bibalex.org">nsds.applications@bibalex.org</a>.

A confirmation message will be sent to acknowledge the reception of your email. In case you do not receive such confirmation, please contact the Secretariat within the set deadline.

## 5.3 Deadline to apply

The deadline to apply is Tuesday, 15 May at 16:00h Egyptian Time.

In case no Application is submitted by the set deadline by Network members/HoNs/Coordinators in a given country, the ALF Headquarters reserve the right to assign the implementation of a given Common Action to a Network member identified together with the relevant Board of Governors representative.

## 6. Assessment

### 6.1 Assessment process

The assessment of received Applications will start in the shortest delay after the deadline. An *ad hoc* Task Force composed of ALF staff will be in charge of the assessment.

#### 6.2 Assessment criteria

The assessment of the Step 5/C2 Application Packages (including Application Form and Budget) will be carried out taking into account the following criteria:

- 1. Relevance of activities content with Common Action objectives;
- 2. Compliance with requirements in terms of minimum number of Network members to be directly involved in the consortium;
- 3. Level of involvement of Network member organisations in the concept and implementation of the Common Action;
- 4. Cost-effectiveness of the expenses identified in the budget proposal and consistency with the living cost in the relevant country;
- 5. Compliance with human resources percentage ceiling mentioned in these Guidelines (see page 10 "Eligible Costs");
- 6. Methodology applied;
- 7. Sustainability of the proposed activities;
- 8. Common Action leader's capacity to implement/coordinate the proposed Common Action;
- 9. Common Action leader's history of collaboration with the ALF (e.g. in the implementation of other ALF activities and/or programmes).

# 7. Contract and Terms of payment

#### 7.1 Contract

The Common Action Leader identified by the ALF Secretariat will be offered a Contract accompanied by relevant Terms of Reference.

The Contract will cover a maximum period of 13.5 months, from 15<sup>th</sup> of June 2012 to 31 July 2013.

#### 7.2 Terms of payment

**Payments** will be made in accordance with the following schedule:

- 1. **First installment** of pre-financing (**75%** of the Contract value), upon signature of a Contract between ALF and the identified Common Action Leader.
- 2. **Payment of the balance (equal to or less than 25%** of the Contract value) upon receipt, assessment and verification by ALF of Final Reports (including Narrative and Financial Reports and Audit Certificate).

# 8. Reporting requirements

DELIVERABLES	DEADLINES
Final Narrative Report (including relevant supporting documents, e.g.: programmes of activities, participants lists; activities' outputs; promotional material, photos etc.)	By 31/07/2013
Final Financial Report and accompanying Audit Certificate	By 31/07/2013

Conditions applicable to Common Actions modifications during the implementation of the Contract:

- <u>In relation to the Technical component</u>: any modification related to action content and partners, implementation dates and location, etc. should be communicated to the ALF in due time, and certainly before it takes place;
- In relation to the Financial component (budget):
  - For ANY budgetary reallocations: a "silent procedure" within 10 working days from receipt of notification will be adopted (Important Note: NO reallocations FROM other budget headings TO Human Resources are allowed, while the opposite is permitted).

The Anna Lindh Foundation will hold no liability for any unauthorised changes.

## 9. Monitoring of Common Actions implementation

In order to measure the results of the C2 Common Actions against expected results in the framework of the NSDS Step 5, a monitoring and evaluation mechanism will be adopted, making use of the following procedures:

- 1/ Review of the documentation related to the planned and implemented activities;
- 2/ Phone Surveys through random phone calls to National Networks' member organisations;
- 3/ Written Surveys addressed to HoNs/Coordinators and National Networks' member organisations;
- 4/ Monitoring and Evaluation field missions to both Members and HoN/Coordinator's Institutions.

The monitoring and evaluation task will be carried out by the Secretariat, as a process to ensure efficient projects follow-up and to provide systematic, consistent and reliable information on work progress.

## 10. Calendar

#### Common Actions Calendar\*:

Launch of Call for Applications for Common Actions	29 March 2012
Deadline to apply	15 May 2012
Assessment of Common Actions applications	May-June 2012
Start of Common Action activities (and eligibility of costs)	15 June 2012
Deadline for receipt of Final Narrative, Financial Reports and Audit Certificate	31 July 2013
ALF assessment and verification of Final Reports and balance payment	August-October 2013

<sup>\*</sup>The dates reported in the above table are purely indicative.

<sup>&</sup>lt;sup>8</sup> A "silent procedure" is a way to formalise a proposal. Based on this procedure, a budget amendment requested by the Common Action Leader is considered approved by the ALF Secretariat if no objection is raised within 10 days from the receipt of the budget amendment notification.

## 11. Annexes

## **Annex A: Country categories for Common Actions**

The three country categories are based on the Network size, according to the following criteria:

Networks whose number of members is between 1 and 40: Category A Networks whose number of members is between 41 and 120: Category B Network whose number of members is over 120: Category C

	Numbei	r of National Network Members per Coui (as of 29 February 2012)	ntry
Country Category	#	Country	Total number of member
	1	Albania	11
	2	Luxembourg	12
	3	Monaco	20
	4	Slovenia	21
	5	Lithuania	22
	6	Romania	23
	7	Cyprus	26
Coto som . A	8	Montenegro	28
Category A	9	Portugal	29
	10	Slovak Republic	31
	11	Malta	33
	12	Tunisia	36
	13	Mauritania	37
	14	Ireland	37
	15	Czech Republic	37
	16	Estonia	37
	17	Latvia	41
	18	Bosnia & Herzegovina	48
	19	Hungary	51
	20	Lebanon	51
	21	Denmark	53
	22	Austria	55
	23	Bulgaria	61
	24	Jordan	64
Category B	25	Finland	80
	26	Croatia	92
	27	Sweden	93
	28	Poland	97
	29	Algeria	101
	30	Belgium	101
	31	United Kingdom	102
	32	Netherlands	111
	33	Egypt	112
	34	Spain	125
Category C	35	Germany	128
Category	36	Turkey	128
	37	Greece	147

38	Israel	159
39	Morocco	172
40	Palestine	174
41	France	363
42	Italy	401
	3550	

Annex B: Summary of Ceilings per country (Guidance for budget preparation)

	COMPONENT TWO			
Country	Country category Component Two	Ceiling for Common Action (including human resources for coordination)	Audit Costs <sup>(1)</sup>	Minimum number of members from the same ALF Network to be involved in the Common Action
Albania	А	10,000€	500 Euros	5
Algeria	В	15,000 €	500 Euros	10
Austria	В	15,000€	500 Euros	10
Belgium	В	15,000 €	500 Euros	10
Bosnia-Herzegovina	В	15,000 €	500 Euros	10
Bulgaria	В	15,000 €	500 Euros	10
Croatia	В	15,000 €	500 Euros	10
Cyprus	А	10,000 €	500 Euros	5
Czech Republic	A	10,000 €	500 Euros	5
Denmark	В	15,000€	500 Euros	10
Egypt	В	15,000 €	500 Euros	10
Estonia	A	10,000€	500 Euros	5
Finland	В	15,000€	500 Euros	10
France	С	25,000€	500 Euros	15
Germany	С	25,000€	500 Euros	15
Greece	С	25,000€	500 Euros	15
Hungary	В	15,000€	500 Euros	10
Ireland	А	10,000€	500 Euros	5
Israel	С	25,000€	500 Euros	15
Italy	С	25,000€	500 Euros	15
Jordan	В	15,000 €	500 Euros	10
Latvia	В	15,000 €	500 Euros	10
Lebanon	В	15,000 €	500 Euros	10
Lithuania	А	10,000 €	500 Euros	5
Luxembourg	А	10,000 €	500 Euros	5
Malta	А	10,000 €	500 Euros	5
Mauritania	А	10,000 €	500 Euros	5
Monaco	А	10,000 €	500 Euros	5

Montenegro	Α	10,000€	500 Euros	5
Morocco	С	25,000€	500 Euros	15
Netherlands	В	15,000€	500 Euros	10
Palestine WB + Gaza	С	25,000 €	500 Euros	15
Poland	В	15,000€	500 Euros	10
Portugal	Α	10,000€	500 Euros	5
Romania	А	10,000 €	500 Euros	5
Slovak Republic	Α	10,000€	500 Euros	5
Slovenia	А	10,000 €	500 Euros	5
Spain	С	25,000€	500 Euros	15
Sweden	В	15,000€	500 Euros	10
Tunisia	А	10,000 €	500 Euros	5
Turkey	С	25,000 €	500 Euros	15
United kingdom	В	15,000 €	500 Euros	10

#### Notes:

 $<sup>(1) \ \</sup> Exceptionally, upon \ request \ ALF \ could \ cover \ higher \ Audit \ costs \ provided \ that \ a \ proper \ justification \ is \ given.$