SECURE
Cyber Resilience for SMEs

ANNEX 1.2 - Proposal Budget Guidelines



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1. General rules

The estimated available budget for the SECURE Call 2 is EUR 11.500.000,00 €.

The SECURE Consortium reserves the right to increase the total call budget depending on any unallocated funds from the previous call.

Successful Applicants will receive a grant covering 50% of the total eligible costs of their Project, up to a maximum SECURE contribution of EUR 30,000. If the total project cost exceeds EUR 60,000, the SECURE contribution will remain capped at EUR 30,000.

Although the grant takes the form of a lump sum, its calculation is grounded in realistic cost assumptions. The estimations must be an approximation of actual costs, calculated using the same methodology as if they were declared under an actual cost-based grant agreement.
All cost items indicated in the budget must be directly linked to the tasks and/or deliverables described in the Proposal Template. Costs must be justified and assumptions clearly explained, avoiding any over- or under-budgeting. During the formal and technical evaluation phases, any amount reported in the proposal budget template that is not directly linked to a task and/or deliverable and explained in the Proposal Template will be considered ineligible and rejected, and the corresponding lump sum will be adjusted accordingly before contract signature.
All costs must be indicated in EUR. Applicants established in countries outside the Euro area must use the European Central Bank's monthly accounting exchange rate published in the C series of the Official Journal of the European Union available at http://www.ecb.europa.eu/stats/exchange/eurofxref/html/index.en.html.

For a detailed description of eligible costs see AGA - Annotated Grant Agreement, article 6.1.

2. Eligible costs

2.1 General eligibility conditions

For lump sum costs:

- they must be declared under one of the budget categories set out in the Proposal Budget Template;
- the work must be properly implemented by the beneficiary in accordance with the Technical Proposal;
- all deliverables/outputs, including the final Technical Report, must be submitted within 180 calendar days from the entry into force of the Sub-Grant Agreement, in accordance with the reporting obligations set out in Article 6 of the Sub-Grant Agreement;
- The outputs of the Project, in order for payment to be made following verification by the Evaluation Committee as provided for in Article 6.5 of the Sub-Grant Agreement, must have been achieved during the duration of the Project.

In addition, for the purpose of preparing the lump-sum budget, the underlying cost estimations for all budget categories must: be incurred during the Project duration, be necessary and linked to the Project, and be purchased/incurred specifically for the Project.

The actual costs of the work are not relevant.

For more details about direct costs see AGA - Annotated Grant Agreement, article 6.1.

2.2 Direct Costs

'Direct costs' are specific costs directly linked to the performance of the Project and which can therefore be directly booked to it. The beneficiaries must be able to show the link to the Project.

The following cost categories are provided as a reference for the preparation of the Proposal Budget Template and the Technical Proposal, in order to ensure that the estimated lump sum is realistic, justified, and consistent with the activities to be carried out, as set out in Section 1. They do not constitute a reporting requirement for payment. The payment of the lump sum is governed by the proper implementation of the Project and the achievement of the required outputs and deliverables, as set out in Section 2.1.

2.3 Personnel costs

This budget category includes the estimated cost of the time that will be worked on the Project and covers the following categories of personnel:

- Employees;
- Natural persons under direct contract;
- Seconded persons;
- SME owners and natural person beneficiaries.

2.3.1 Employees

This budget category covers the costs for employees or equivalent who will work in the Project, i.e. persons working for the beneficiary on the basis of an employment contract or equivalent appointing act.

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 purpose of estimating the personnel costs related to employees to be included in the lump-sum budget, the following methodology applies**:**
{daily rate for the person
multiplied by
number of day-equivalents estimated to be worked on the Project (rounded up or down to the nearest half-day)}.
The daily rate must be calculated as:
{annual personnel costs for the person
divided by
215}.
When entering the employee costs in the Proposal Budget Template, for each WP applicants must indicate their profile by selecting from the following list:

- Employee - senior / management level (includes the SME owner who receives a salary)
- Employee - junior staff and operational level
- Employee - technical personnel
- Employee - other

For each WP, Applicants must indicate the number of persons in each employee category, the total number of person-months foreseen and the Average Monthly Rate.

Personnel costs must be recorded using the following unit: **1 unit = 1 person-month**.

Calculation of the Total person-months

For each personnel category, Applicants must estimate the total number of person-months required for the relevant WP.

For the purpose of calculating personnel costs, the standard number of working days per year is set at **215 days**. Accordingly, one person-month corresponds to **215 / 12 = 17.92 days**, rounded to **18 days**.

The total number of person-months for each personnel category can therefore be calculated by adding the estimated day-equivalents for all persons within the same personnel category and dividing the result by 18.

Example:

> *Technical person A will be involved in implementing WP1 for 12 day-equivalents;*
> *Technical person B will be involved in implementing WP1 for 9 day-equivalents;*
> *Total day-equivalents required for WP1: 12 + 9 = 21;*
> *Total person-months required for "Employee – technical personnel" under WP1: 21 / 18 = 1.17 person-months.*

The Average Monthly Rate calculation

The Average Monthly Rate should be calculated on the basis of the personnel costs estimated in accordance with the methodology set out in Section 2.3.1 and should reflect the average monthly personnel cost of the persons included in the same personnel category.

The total personnel cost for each personnel category and WP is calculated as:

Average Monthly Rate × number of person-months foreseen.

Example:

> *Technical person A has an estimated personnel cost of EUR 3,500/month and will be involved in the implementation for 2 months;*
> *Technical person B has an estimated personnel cost of EUR 5,000/month and will be involved for 1 month.*
> *Calculation of the Average Monthly Rate: [(3,500 × 2) + (5,000 × 1)] / 3 = EUR 4,000.*
> *The Proposal Budget template calculates automatically the total cost per category.*

For further details, see the Annotated Grant Agreement (AGA), Article 6.2.A.1 – Employees.

2.3.2 Natural person under direct contract

This budget category covers the costs of self-employed natural persons *(e.g. some types of in-house consultants)* who work on the Project for the beneficiary under conditions similar to those of an employee, but under a contract that is legally not an employment contract.

The person must be hired under either:

- a direct contract signed between the Beneficiary entity and the natural person, or
- a contract signed between the Beneficiary and a legal entity fully owned by the natural person, the natural person being the only staff hired by the entity.

For the calculation of person-months and the Average Monthly Rate, the same methodology set out in Section 2.3.1 for employees applies.

For further details, see the Annotated Grant Agreement (AGA), Article 6.2.A.2 – Natural persons under direct contract.

2.3.3 Seconded persons

This budget category covers the costs of persons who are temporarily seconded by a third party to the Beneficiary against payment under a secondment agreement.

The seconded person:

- remains employed and paid by the third party;
- works for the Beneficiary under its control and instructions;
- works under conditions similar to those of an employee of the Beneficiary, in particular as regards the organisation and supervision of the work and presence requirements; and
- normally works at the Beneficiary's premises, unless otherwise agreed in the secondment agreement.

The secondment agreement should specify, in particular, the tasks to be performed, the duration and location of the secondment, and the payment or reimbursement arrangements between the third party and the Beneficiary.

The costs must correspond exclusively to the remuneration of the seconded person and related eligible taxes. The cost must not be significantly different from the costs of employees of the Beneficiary performing similar tasks. Where the Beneficiary has no employees performing similar tasks, the comparison should be made with relevant national salary references for the country where the Beneficiary is located.

For seconded persons, the amount charged by the Beneficiary must not exceed the remuneration actually paid by the third party to the seconded person, calculated in accordance with the applicable personnel cost methodology. Any amount representing a commercial margin or other non-personnel cost charged by the third party is not eligible as personnel costs.

For the purpose of preparing the lump-sum budget, the calculation of person-months and the Average Monthly Rate follows the same methodology set out in Section 2.3.1 for employees.

Example: A software developer employed by an IT company is seconded to the SME to support a cybersecurity project task. The developer remains employed and paid by the IT company but works under the SME's control and instructions.

For further details, see the Annotated Grant Agreement (AGA), Article 6.2.A.3 – Seconded persons.

2.3.4 SME owner

This budget category covers the costs of persons who are directly owners or co-owners, regardless of their percentage of ownership, of the Beneficiary where the Beneficiary is an SME, and who are not employees of the Beneficiary.

The category also covers SME owners whose work on the Project is remunerated through a non-employment contract (e.g. a service contract), profit distribution or any other remuneration method other than a salary resulting from an employment contract.

For the purpose of this budget category, "directly" means that the person is not an owner or co-owner through another company.

SME owners who receive a salary from the Beneficiary cannot normally be declared under this budget category. Such persons must be declared as Employees. An exception applies where the salary corresponds exclusively to the management of the SME and is not linked to the Project.

SME owner costs must be declared as unit costs, using a unit cost (monthly rate) calculated based on rates fixed by the European Commission, as set out in the **EU Grants: Additional Information on Unit Costs and Contributions – Annex 2a and 2b, V1.4 – 01.02.2024**.

For the SECURE cascade funding scheme, the reference documents and parameters applicable for determining the unit cost are those in force at the time of the call, i.e. **16 January 2024**, the opening date of the DIGITAL-ECCC-2024-DEPLOY-CYBER-06 call under which the SECURE project is funded.

Accordingly, the applicable reference amount is **EUR 5,080**, multiplied by the country-specific correction coefficient applicable to the country where the Beneficiary is established.

For the purpose of preparing the lump-sum budget, the corresponding monthly rate is calculated as:

EUR 5,080 × country-specific correction coefficient.

The country-specific correction coefficients are those set out in the **Horizon Europe Work Programme – Marie Skłodowska-Curie Actions (MSCA) in force at the time of the call**, i.e. the Work Programme applicable on 16 January 2024.

Applicants must use the country-specific monthly rate indicated in the table below. The rates are fixed for this call and must not be recalculated using more recent reference amounts or correction coefficients.

Country Code	Country	Correction coefficient	Monthly rate
AT	Austria	106,30%	5.400,04 €
BE	Belgium	100,00%	5.080,00 €
BG	Bulgaria	54,80%	2.783,84 €
CY	Cyprus	77,50%	3.937,00 €
CZ	Czechia	79,10%	4.018,28 €
DE	Germany	98,30%	4.993,64 €
DK	Denmark	132,00%	6.705,60 €
EE	Estonia	80,30%	4.079,24 €
EL	Greece	81,60%	4.145,28 €
ES	Spain	91,30%	4.638,04 €
FI	Finland	119,50%	6.070,60 €
FR	France	116,40%	5.913,12 €
HR	Croatia	75,50%	3.835,40 €
HU	Hungary	72,00%	3.657,60 €
IE	Ireland	119,50%	6.070,60 €
IT	Italy	97,40%	4.947,92 €
LT	Lithuania	72,80%	3.698,24 €
LU	Luxembourg	100,00%	5.080,00 €

Country Code	Country	Correction coefficient	Monthly rate
LV	Latvia	76,00%	3.860,80 €
MT	Malta	88,10%	4.475,48 €
NL	Netherlands	109,60%	5.567,68 €
PL	Poland	70,50%	3.581,40 €
PT	Portugal	84,30%	4.282,44 €
RO	Romania	65,40%	3.322,32 €
SE	Sweden	125,40%	6.370,32 €
SI	Slovenia	83,30%	4.231,64 €
SK	Slovakia	78,10%	3.967,48 €
NO	Norway	128,70%	6.537,96 €
IS	Iceland	130,50%	6.629,40 €
LI	Liechtenstein	128,60%	6.532,88 €

2.3.5 Personnel costs in the Proposal Budget Template and Technical Proposal

The personnel resources and their estimated costs must be **consistent between the Technical Proposal and the Proposal Budget Template**.

In the **Proposal Budget Template**, Applicants must indicate, for each Work Package and personnel category:

- the **personnel category/profile**;
- the **number of persons**;
- the **total number of person-months**;
- the **Average Monthly Rate**;
- the resulting **estimated personnel cost**.

In the Technical Proposal, the personnel involved in the Project must be clearly described in Section 2.2 – Project Team and Suppliers, including their role and contribution to the Project. The personnel costs must also be clearly described and justified in Section 5 – Implementation, under the "Detailed explanation of the costs" for the relevant Work Package. This explanation is mandatory for all personnel costs included in the Proposal Budget Template and must clearly explain the need for the personnel resources, their role in the Project, their contribution to the relevant Project activities and/or Deliverables, and the estimated personnel effort.

The information provided in the Proposal Budget Template and the Technical Proposal must be consistent, in particular as regards the **personnel category/profile, personnel effort and estimated cost**.

2.3.6 Time records

For persons working on the Project, beneficiaries must maintain reliable records of the time worked for the Project, regardless of whether they work full-time or part-time and whether they work exclusively or not for the Project.

Beneficiaries may either:

- sign a monthly declaration of the day-equivalents worked for the Project (template); or

– use another reliable paper- or computer-based time recording system to record all time (days/hours) worked for the Project.

Time records must be dated and signed by the person working for the Project and by their supervisor.

Applicants should take these documentation requirements into account when estimating the personnel effort included in the lump-sum budget.

For further details on personnel costs and time recording, see the AGA – Annotated Grant Agreement, Article 6.2.A.

2.4 Subcontracting costs

This budget category covers tasks described in the Technical Proposal that are not carried out by the Applicant but by third parties.

For the implementation of activities and services eligible under this call, as described in **ANNEX 2 – CRA Scope & Eligible Activities, Services and Goods**, the Applicant may engage a third-party supplier (e.g. a service provider or consulting firm) to carry out part or all of a **Project task**. The cost of such subcontracted tasks may be included in the Project budget, provided that all applicable eligibility conditions are fulfilled.

Any subcontracting must be clearly identified and justified in the Technical Proposal and must also be included in the Proposal Budget Template. The Applicant must provide, as applicable: 1. a description of the task(s) to be subcontracted; 2. the estimated subcontracting cost in the Proposal Budget Template; 3. details of the selected provider, where known, or the planned selection procedure, where the provider has not yet been selected.

Subcontracting costs, including non-deductible or non-refundable VAT, are eligible if:

- they are calculated on the basis of actual costs
- they follow the Beneficiary's usual procurement practices and are awarded on the basis of best value for money or lowest price;
- no conflict of interest exists;
- the subcontracted work is performed in eligible countries (EU and EEA countries).

The Beneficiary cannot use service providers or subcontractors that:

- are not registered in an **EU or EEA Member State**;
- are directly or indirectly controlled by a country outside the **EU/EEA** or by an entity registered in an ineligible country.

Examples of subcontracting:

- *Conducting a cybersecurity risk assessment defined as a specific task in the Project and carried out by an external cybersecurity consultancy.*
- *A penetration test set as a specific task in the Project and carried out by an external cybersecurity company.*

Subcontracting vs purchase costs

A subcontract concerns the performance by a third party of a Project task described in the Technical Proposal. A purchase cost, by contrast, concerns the acquisition of goods, equipment, consumables or services needed to implement the Project, but which do not constitute a Project task in themselves.

For example: if the Project task is to perform a penetration test and the Applicant hires an external cybersecurity company to perform that task, this is subcontracting; if the Applicant purchases cybersecurity software or equipment needed to perform its own Project task, this is a purchase cost.

As the grant takes the form of a lump sum, the subcontracting amount included in the Proposal Budget represents the estimated amount included in the lump-sum budget. However, subcontracting costs must be estimated on the basis of actual costs and must comply with the applicable eligibility and procurement requirements.

The subcontracted task and its estimated cost must be **consistent between the Technical Proposal and the Proposal Budget Template**.

In the Proposal Budget Template, Applicants must indicate, for each subcontracting item:

- the item;
- the cost description, clearly identifying the task or activity to be subcontracted;
- the estimated cost (EUR).

In the Technical Proposal, the use of subcontracting should be clearly described in Section 2.2 – Project Team and Suppliers, including, where relevant, the subcontractor and its role in the Project.

The use of subcontracting must also be clearly described and justified in Section 5 – Implementation, under the "Detailed explanation of the costs" for the relevant Work Package. This explanation is mandatory for all subcontracting costs included in the Proposal Budget Template and must clearly identify the task to be subcontracted, its purpose, its link to the relevant Project activities and/or Deliverables, and the estimated cost.

For further details, see the Annotated Grant Agreement (AGA), Article 6.2.B – Subcontracting costs.

2.5 Equipment

This budget category covers equipment, infrastructure or other fixed assets necessary for the implementation of the Project.

Applicants must explain the reason for the expense, its link to the relevant Task and/or Deliverable, and its estimated cost breakdown.

For the purpose of preparing the lump-sum budget, equipment, infrastructure or other assets used for the Project must be estimated on the basis of their depreciation costs. The depreciation estimate must be calculated on the basis of the actual cost of the asset and in accordance with the Beneficiary's usual accounting practices and international accounting standards.

The depreciable amount must be allocated systematically over the useful life of the asset. Where the equipment is not used exclusively for the Project, only the portion of the depreciation corresponding to its actual use for the Project may be included in the lump-sum budget. The use of the equipment for the Project must be auditable. Depreciated equipment costs may not exceed the equipment's purchase price.

Depreciation may normally be charged from the date on which the equipment is received and available for its intended use.

If the equipment is rented or leased instead of purchased, the rental or leasing costs may be included in the lump-sum budget, provided that they do not exceed the depreciation costs of comparable equipment, infrastructure or assets and do not include financing fees.

Equipment costs vs Purchase costs

Equipment costs should not be confused with ordinary purchases of goods, consumables or services. Equipment costs concern durable assets that are subject to depreciation in accordance with the Beneficiary's usual accounting practices and applicable accounting standards. Purchase costs concern goods, consumables or services acquired for the implementation of the Project that are not treated as depreciable equipment or other fixed assets.

For example:

- *a server purchased by the Beneficiary for the Project and recorded as a depreciable asset in the Beneficiary's accounts → Equipment cost;*
- *cybersecurity software licences or consumables purchased for the Project → Purchase cost.*

The classification must be consistent with the Beneficiary's usual accounting practices.

Equipment costs vs Subcontracting

Equipment costs should also be distinguished from subcontracting. Equipment costs concern the acquisition, rental or leasing of an asset used for the implementation of the Project. Subcontracting concerns the performance by a third party of a Project task described in the Technical Proposal and outsourced by the Beneficiary.

For example:

- *a server purchased by the Beneficiary and used to perform a Project task → Equipment cost;*
- *a cybersecurity company contracted to perform a specific Project task using its own equipment and expertise → Subcontracting cost.*

The involvement of an external provider does not by itself make a cost a subcontracting cost. The relevant distinction is whether the cost relates to an asset acquired, rented or leased by the Beneficiary, or to the performance of a Project task by a third party.

Important: Under this call, the total amount allocated to equipment costs may not exceed 80% of the total direct costs.

For more details, see AGA - Annotated Grant Agreement, Article 6.2.C.2 – Equipment costs.

The equipment and its estimated cost must be **consistent between the Technical Proposal and the Proposal Budget Template**.

In the Proposal Budget Template, Applicants must indicate, for each equipment item:

- the item;
- the cost description, clearly identifying the equipment and its intended use for the Project;
- the estimated cost (EUR).

In the Technical Proposal, the equipment must be clearly described and justified in Section 5 – Implementation, under the "Detailed explanation of the costs" for the relevant Work Package. This explanation is mandatory for all equipment costs included in the Proposal Budget Template and must clearly

explain the need for the equipment, its intended use in the Project, its link to the relevant Project activities and/or Deliverables, and the estimated cost.

The information provided in the Proposal Budget Template and the Technical Proposal must be consistent, in particular as regards the equipment item, its intended use and its estimated cost.

2.6 Purchase costs (other goods, works and services)

This category includes costs for goods, works or services necessary to implement the Project which do not constitute a specific Project task described in the Project.

Purchase contracts are normally limited in scope. If a contract covers the implementation of Project tasks, this will be considered as a case of subcontracting.

For the purpose of preparing the lump-sum budget, costs of other goods, works and services must be estimated on the basis of actual costs, in accordance with the general conditions set out in Section 2.1 above.

For rented equipment and software licences included under this budget category, only the cost corresponding to the actual share of use for the Project may be included in the lump-sum budget, calculated over the Project duration. The calculation principle should be explained in the "Cost description" field in the Proposal Budget Template and in the Technical Proposal.

Examples – Purchase Costs:

- Audit certificate, translation of documents;
- A penetration test purchased to support the implementation of a Project activity, where the penetration test itself is not a specific Project task or Deliverable;
- Software licence (only for the period corresponding to the Project duration).

Costs for travel and dissemination are not eligible.

For more details, see AGA – Annotated Grant Agreement, Article 6.2.C – Purchase costs.

In the Proposal Budget Template, Applicants must indicate, for each purchase item:

- the item;
- the cost description, clearly identifying the good, work or service and its intended use for the Project;
- the amount (EUR).

In the Technical Proposal, the relevant goods, works or services and, where applicable, the supplier must be described in Section 2.2 – Project Team and Suppliers. The purchase costs must also be clearly described and justified in Section 5 – Implementation, under the "Detailed explanation of the costs" for the relevant Work Package. This explanation is mandatory for all purchase costs included in the Proposal Budget Template.

2.7 Indirect costs

Indirect costs are eligible at a flat rate of 7% of total eligible direct costs. The amount is automatically calculated in the proposal budget template. Indirect costs need no justification.

For more details see AGA - Annotated Grant Agreement, Article 6.2.E Indirect costs.

2.8 Ineligible costs

The following costs must not be included in the lump-sum budget:

- return on capital or dividends paid by an Applicant;
- debt and debt service charges;
- provisions for future losses or debts;
- interest owed;
- currency exchange losses;
- bank charges for transfers from the granting authority;
- excessive or reckless expenditure;
- deductible or refundable VAT and other VAT that is ineligible under the applicable rules;
- costs incurred during the suspension of the implementation of the Project;
- in-kind contributions provided free of charge, where they do not qualify as eligible costs under the applicable rules;
- costs declared under another EU grant or otherwise subject to double funding;
- costs or contributions that are specifically excluded by the Call conditions.

For the purpose of preparing the lump-sum budget, costs are estimated on the basis of actual costs where required by the applicable rules. This does not mean that the costs will be reimbursed as actual costs. Only eligible costs may be included in the calculation of the lump sum.

Applicants should ensure that the costs included in the Proposal Budget Template comply with the applicable eligibility conditions and are properly described and justified in the Technical Proposal.

For more details, see **AGA – Annotated Grant Agreement, Article 6.3 – Ineligible costs and contributions**.

3 VAT

VAT is an eligible cost if it cannot be recovered under the applicable national VAT legislation and is paid by a Beneficiary that is not a non-taxable person. This applies in particular where, under national law, the VAT is linked to:

- exempt activities without a right of deduction;
- activities falling outside the scope of VAT;
- activities where VAT is not deductible but is refunded through specific refund schemes or compensation funds, even if such schemes or funds are established under national VAT legislation.

4 Payment arrangements

Payments will normally be made in two instalments:

- An optional pre-financing payment of 40% of the grant upon signature of the Sub-Grant Agreement. Pre-financing must be requested at the time of Proposal submission. Applicants that do not request pre-financing will receive only the payment of the balance upon completion of the Project;
- A balance payment after the approval of the final Technical Report.

5 Proposal Budget template

Financial Proposal / Budget Form

The currency to be used in the **Proposal Budget Template** is **EUR**.

Applicants must submit their budget using the official **Proposal Budget Template** (excel file) provided for the Call. The Proposal Template may contain up to three Work Packages (WPs). Applicants must complete the Proposal Budget Template for each WP and for each applicable budget category, in accordance with the instructions provided in the relevant sections of this document. The Proposal Budget Template must be completed using the units and calculation methods specified in the relevant budget category sections.

Before uploading budget file to the Secure platform, applicant must export the Excel file as a PDF, verify that the final document is complete and apply electronic signature. Follow these steps carefully:

Step 1: Export to PDF the Entire Workbook

Option A: Export to PDF

1. Open Excel budget file.
2. Click on **File** in the top-left corner.
3. Click on **Export**, then select **Create PDF Document**.
4. In the window that pops up, click the **Options...** button (located near the bottom).
5. Under the *'Publish what'* section, select **"Entire workbook"** (by default, Excel exports only the currently active worksheet; selecting this option ensures all tabs/sheets are included).
6. Click **OK**, then click **Publish** to save the PDF file to your computer.

Option B: Print to PDF (one of the alternatives)

1. Open Excel budget file.
2. Click on **File** in the top-left corner, then click **Print**.
3. Under **Printer**, select a PDF printer (such as **Microsoft Print to PDF** or **Adobe PDF**) or PDF button.
4. Under **Settings**, click the first dropdown menu and change it from *'Print Active Sheets'* to **"Print Entire Workbook"**.
5. Click **Print**, choose where to save the file on your computer, and click **Save**.

Step 2: Verify the PDF File

1. Open the newly created PDF file using a PDF reader.

   Check the total page count: the document must consist of exactly **18 pages**.
2. Ensure all sheets and data are visible and correctly formatted.

Step 3: Qualified Electronic Signature (PAdES Format)

1. Open your electronic signature application.
2. Select the PDF file you created in Step 1.
3. Choose the **PAdES** signature format (this keeps the .pdf file extension).

4. Complete the signing process using your digital certificate/PIN.
5. **Important:** Do not edit or modify the PDF file after signing, as any changes will invalidate the electronic signature.

Step 4: Upload to the Secure Platform.

6 Record-keeping

Beneficiaries must keep full and accurate records of all costs declared in the Technical Proposal and Budget proposal templates. Supporting documents include contracts, invoices, timesheets, payroll records and accounting extracts. These must allow verification that the work described in the Technical Proposal has been properly implemented. Records must be kept for the period specified in the Sub-Grant Agreement.

7 Double Funding

Beneficiaries must ensure that costs declared under the SECURE sub-grant are not financed by any other EU or national programme. The same cost item cannot be funded twice.

To avoid double funding, beneficiaries must:

- Clearly identify in their accounts the costs linked to the SECURE Project;
- Ensure that no other EU or public contribution has been received for the same costs;
- Declare in the application whether the Project or parts of it have received, or are expected to receive, support from other EU or national funding schemes.

Non-compliance with this rule will lead to the rejection of costs and may result in recovery of funds already paid, as well as other sanctions in line with the Sub-Grant Agreement.

8 Reference documents

AGA - Annotated Grant Agreement, Digital Europe Programme, Art. 6.