

East Iceland Structural Fund

Allocation rules



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About the Fund

The task and purpose of the East Iceland Structural Fund are to support the cultural, economic, and innovative projects in East Iceland in correspondence to the East Iceland Strategic Plan. The East Iceland Structural Fund is competitive, and applications are evaluated based on the objectives and emphasis in East Iceland Strategic Plan for 2020-2024, and the rules and norms featturing here. The fund allocates annually in two categories: cultural projects, including start-up and operating grants, and employment and innovation projects. Applications must be received within the advertised timeframe each year. Two councils of specialists evaluate the applications: the council of cultural specialists and the council of economic and innovative specialists. The two councils give their conclusions to the allocation committee, which then decides on the allocation. Austurbrú administrates and manages the Structural Fund projects on behalf of the Regional Association of Local Authorities in East Iceland (Samband Sveitarfélaga á Austurlandi - SSA). The board of SSA appoints the specialist councils and allocation committee.

Emphasis, objectives, and ideology

The East Iceland Strategic Plan (Sóknaráætlun Austurlands) 2020-2024 emphasizes the Structural Fund's ideology and presents all three sets of issues the Strategic Plan holds: culture, environment, and economy. The emphasis includes specific criteria for projects and incentives for action. Applications are evaluated based on these emphases.

Culture

- Support cultural projects that highlight or promote exciting aspects of cultural heritage, e.g., crafts and special work methods.
- Support projects that strengthen economic activity in arts and culture.
- Support cultural projects to increase cultural and artistic activities for children and adolescents, e.g., museum education, individual courses, and where artists enter schools.
- Support progressive and important cultural projects with grants for two to three years. The application must meet conditions for the division into stages, a clear vision for the future, a strong project schedule, and an argument for the importance of the project for culture and society in East Iceland.
- Encourage the availability of facilities at acceptable terms for artists, no matter the art form, in every community. Drama and music have enjoyed a particular advantage, which is essential to equalize for visual artists and designers.

Economy & innovation

- Support business projects that contribute to East Iceland becoming one business area, e.g., projects are covering larger areas, connecting towns and municipalities.
- Support innovation in employment for young people, the age of 20 35.
- Support business projects that promote increased sustainability, especially in (food) production.
- Support business projects aimed at fully processing food.
- Support business projects that promote innovation in cultivation.
- Support business projects that are in line with the ideology of Destination Austurland.
- Encourage an increase between years in the proportion of local ingredients in restaurants.

Environment

- Support projects that reduce waste and promote recycling, e.g., repair services and counseling or education, reducing the carbon footprint and unnecessary consumption.
- Support ideas for product development from local forest produce.

Allocation rules & criteria

Applications must be submitted electronically through an application portal according to instructions provided in the application form in the portal www.soknaraaetlun.is

The application must be of quality, clear and contain a credible project timeline and budget plan. Allocation committee may reject an application if it is considered unsatisfactory and it is then not accepted for review. A decision from the Allocation committee is final and cannot be reevaluated for individual applications. Justification for rejection of applications * can be requested.

Allocation rules

- 1: Applicants for the East Iceland Development Fund can be: legally competent individuals and legal entities domiciled in East Iceland or with a strong connection to the region. Institutions, public companies and associations owned by the state or municipality shall, as a rule, be not be a project leader.in projects. Applicant for founding or operating grants in the cultural sector must be legal entities.
- 2: The applicant shall demonstrate a contribution of at least 50% to complement support from the fund. A clear account must be given of what constitutes as the contribution, ie. work contribution, capital or other. The application must be accompanied by confirmation of the contribution and participation of other parties in the project.
- **3:** The applicant is promised confidentiality regarding the application, but a list of beneficiaries, project names, brief project description, grant amounts and total costs will be published.
- **4:** The applicant must have completed a preliminary and / or final report on previous grants before applying for a new grant, whether for a continuing project or a new project.
- 5: Projects should normally not last longer than one year. For long-term projects, phases must be explained and applied funding intended to cover a specific part of the project to be completed within 12 months of signing grant agreement. Support may be granted for two to three years subject to certain conditions, see below Special conditions for grants extending over two to three years.
- **6:** The applicant guarantees that all required permits are in place for the execution of the project.
- 7: The Structural Fund shall conclude an agreement with the grant recipient before beginning any payments. The agreement states all foreseeable changes such as less funding than expected in the application. Grants will be paid according to contract terms and project progress. Final payment is made following an acceptable submission of the final report.
- 8: Grants of less than one million krónur are paid in two parts; half (50%) upon signing contract and other half when a satisfactory submission of the final report has been made together with the relevant supporting documents. Grants greater than one million ISK will be paid in three parts; 30% upon signing the contract, 40% upon submission of a progress report and a final payment (30%) when a satisfactory final report is submitted, along with the relevant supporting documents.
- **9:** A final report shall include information on progress and performance in comparison with a progress plan in the application and terms of the contract. All changes must be accounted for, including if the Structural Fund or other funding has deviated from an

original plan. Project evaluation is based on a final report, and such changes are considered, but the Allocation Committee may decide to withhold a final payment if there are significant changes to project since the submission of the application and the signing of the contract. It is important that the beneficiaries run foreseeable changes of projects by the project manager and / or the allocation committee before executing such changes. If a project is not completed within 12 months, from the signature of the contract and the first payment, the beneficiary must submit a detailed statement explaining delays or make a refund of the grant. The Allocation Committee handles such cases.

- **10:** The applicant confirms, with reference to EU regulation no. 1407/2013 on de minimis aid, that public support to the project does not exceed EUR 200,000 in total, including the support applied for, during the last two fiscal years and the current fiscal year.
- 11: Allocation rules are reviewed annually by the East Iceland Structural Fund allocation committee -

consultation forum of the East Iceland Sóknaráætlun and approved by the Board of SSA, Regional Association of Local Authorities in East Iceland

*EXPLANATION: FROM ACT NO. 37/1993: ARTICLE 21. WHEN JUSTIFICATIONS FOR REJECTION SHOULD BE PROVIDED.

Special conditions for grants extending two to three years

The East Iceland Structural Fund may grant progressive and important projects support for two or three years, subject to certain conditions. All allocation rules apply to long-term projects plus the following conditions:

A: Project description

The project description must include an additional, as requested in the application form, description of the context in which the project takes place (ideology, environment, benefits). A clear description of the execution and implementation and explain why and how funding for longer than one year is important for the project. The role and purpose of the Structural Fund is to support projects in East Iceland, so it is important in the project description for a long-term project, that the value of the project for East Iceland is underscored.

B: Schedule

A project plan must describe the timeline of a project with a clear beginning and end, or specific phases if the project has no actual beginning or end. A project plan must be submitted each year for the number of years applied for. At the beginning of each grant year, a work plan for the year must be submitted and at the end of the year, a progress report must be submitted in accordance with the provisions and terms of the grant agreement.

A PARTY TO THE CASE MAY REQUIRE A JUSTIFICATION FOR ITS DECISION IN WRITING IF SUCH JUSTIFICATION HAS NOT BEEN PROVIDED WHEN THE RESULT WAS NOTIFIED. THE FIRST PARAGRAPH HOWEVER, DOES NOT APPLY IF: 1. THE APPLICATION IN QUESTION HAS BEEN MEASURED IN ALL RESPECTS. 2. THESE ARE GRADES AWARDED FOR EXAM PERFORMANCE. 3. IN THE CASE OF GRANTS IN ARTS, CULTURE OR SCIENCE. A REQUEST FOR JUSTIFICATION FOR A DECISION MUST BE MADE WITHIN 14 DAYS OF THE DECISION NOTIFIED AND THE AUTHORITY SHALL RESPOND TO IT WITHIN 14 DAYS OF ITS RECEIPT.

C: Business operations

The application must be accompanied by a detailed and clear operational plan for a project which states project financing and expenses. The status of operations must be submitted between years.

D: Agreement

A grant agreement is signed at the beginning of the project and stated in it contract terms regarding project progress and payments. The contract is a prerequisite for payments and is reviewed annually during the term of the contract. Breach of a contract may result in termination.

Eligible costs

The East Iceland Structural Fund takes part in funding eligible costs, these shall be included in the application's cost estimate and can include the following factors.

Wages & salary-related expenses

Work contribution is based on the applicant's or partner's hours worked — the reference rate per work hour is ISK 4,500 Other rates may be calculated as applies to participants in each case individually. Although not lower than the reference rate. Time reports of work on the project should be kept and submitted with other documents for final settlement from the fund.

Travel & meeting expenses

All trips, both abroad and domestically, must be accounted for; purpose of travel, destination and travel budget plan. Efforts should be made to choose the most cost-effective and the most environmentally friendly mode of travel at any given time.

Purchased service

The application shall define the purchased service and / or advice; where the service is purchased from, what it entails, the cost and the estimated yield. Work varied out by the applicant or partner is not covered as purchased services.

Other costs

The application must describe what kind of resources are needed for the project. It is permissible to purchase necessary specialized equipment for the project but general equipment; e.g. office equipment is not eligible.

The Structural Fund does not finance

Investments in companies, land acquisition or housing. Registration of cultural objects, activities of sports clubs, town festivals or general gatherings without a defined specific position, general congregation work and traditional cultural work within the school. Studies that have access to other public funds. Costs incurred before the application is paid. Institutional and operating grants to entities legally entitled to such grants from other public funds, e.g. museums and institutions with contracts with the state.

Allocation rules and evaluation of applications

The allocation rules of the East Iceland Structural Fund are the criteria for assessing applications and the allocation of grants. The processing of applications to the Structural Fund is made in the most impartial way possible, using specific standard criteria, assessing for points, and creating an objective platform for the assessment.

When evaluating applications, the councils of specialists of the Structural Fund and the Allocation Committee rely on the allocation rules. Deviation from the rules approved is not permitted. Applicants must familiarize themselves with the rules and make their applications following the requirements set out therein.

Application layout and quality

Part A

An application is evaluated based on its completed layout and the quality of a finished application. The description of the type of project in question must be clear, stating its purpose and objectives. The description states what is to be done, when, and what the product is. The project description shall include a short description of the project that can be published unchanged and a longer description of the project so application readers can estimate the application's potential for further evaluation. An application that does not meet minimum requirements for completing the form and the layout quality may get rejected.

The application must include an operating plan filled out on the application form, detailing financing and costs. It is required to use the application form, and not enough to enclose an Excel document. This requirement is for the reader to immediately understand the credibility of the project's funding and cost. However, it is crucial to add all supporting documents for the relevant project's operation, e.g., business plans and operating statements.

Verkáætlun verkefnis skal lýsa tímalínu sem sýnir framkvæmd verkefnis.

Reference factors

- State of application and project description
- Cost estimate
- Financing
- Project and schedule

- The application is well prepared, a clear and concise description of the project.
- The application meets the minimum requirements, and the project description is
- acceptable.
- The application does not meet the minimum requirements.
- The financing plan is clear and credible.
- The financing plan is clear but not credible.
- The financing plan is unclear and lacks credibility.
- The cost estimate is exact and realistic.
- The cost estimate is exact but unrealistic.
- Cost estimates are unclear and unrealistic.
- The project and schedule are good, and implementation within a year of allocation.
- Project implementation within one year of allocation, but the project schedule not clear.
- Project and time schedules are not satisfactory.

Content and credibility of an application

Part B

Projects supported by the East Iceland Structural Fund must contain certain factors and follow the Funds emphases.

Projects shall support the Strategic Plan's objectives and the emphases and ideologies it expresses in social development, culture, occupation, and the environment. Applicants must refer to the Strategic Plan in their applications and demonstrate how their project is related to the East Iceland Strategic Plan.

Projects must take place in East Iceland. It is advantageous if the project takes place on a regional basis (if it is suitable for it). It is an advantage if the applicant is domiciled in East Iceland or connected to East Iceland somehow. Thus, emigrants from East Iceland, known to be a particular resource for the area, can maintain their connections or create a channel to return a specific knowledge or network to the area and connect it to a more extensive network.

Projects that collaborate between two or more parties are preferable, as the sharing of knowledge, tools, and equipment is always an advantage. However, it is important to note that not all projects can collaborate, assessed on a case-by-case basis. In projects where professionals and academic institutions' involvement in the project field is optimal, the project evaluation is in that context. The applicant should always seek specialists and professionals who benefit from the benefits that such co-operation may entail. Projects that include such connections show confident professionalism and ambition that is important and indicates that the applicant has thoroughly examined the criteria and familiarized himself with the field to which the project is related.

When assessing whether a project is valuable to society, considering three factors is common to assess multifaceted value and impact. These factors are cultural, social, and economic value, and it is essential to keep in mind that all three factors are equally important. Projects that include all three are significant to East Iceland. Furthermore, considering the extent of the impact of projects, whether they extend beyond the place carried out in or impact other parts of the region, even the whole region. In this context, however, one must look at the size of communities within the region and assess its impact.

The applicant demonstrates how his or her skills and abilities support the progress of the project. A CV or a summary of previous projects or anything that supports the applicant's likelihood of carrying out the project serves this purpose. Furthermore, a demonstration of the knowledge and experience of all partners included in the project is required. It is not enough to attach a resume to the application. Completion of the relevant part of the application is required.

The specialist council's interdisciplinary assessment of the project proceeding, as described, is based on the sum of factors on the assessment sheet. Also, council members' knowledge and experience is a tool for making an overall assessment of an application.

Reference factors

- Connection to East Iceland Strategic Plan
- Location
- Collaboration
- Social development

- There is no connection to the Strategic Plan's goals regarding society, culture, employment, and the environment.
- The projects' connection to the Strategic Plan poorly reasoned regarding society, culture, employment, and environment.
- There is a clear connection to one or more of the Strategic Plan's goals regarding society, culture, employment, and the environment.
- The project takes place in East Iceland, and the applicant lives in East Iceland.
- The project takes place in East Iceland. The applicant does not live in East Iceland but has a strong connection to the region.
- The project takes place in East Iceland, but the applicant has no connection to East Iceland.
- Collaboration/teamwork insignificant or non-existent. There are no connections with professional or academic institutions.
- Collaboration/teamwork exists between two parties to some extent. There are some connections with professional or academic institutions.
- Collaboration/teamwork between two or more parties is clear. There are strong links with professional or academic institutions.
- The project has little social impact in terms of culture and economy, and its value to society is unclear.
- Some likelihood of positive social impact in terms of culture and economy and value to society. The project is limited to a specific area.
- The probability of positive social impact is high in terms of culture and employment.
- The project is valuable to the community. The project covers a large area in the region or the whole of East Iceland.
- The applicant's (and partners') knowledge and experience are unclearly described or do not support the project's successful completion.
- The applicant's (and partners') knowledge and experience describe a likely completion of the project.
- The applicant's (and partners') knowledge and experience describe a convincing project's completion.
- The project is unlikely to succeed. An application does not meet the evaluation criteria. The implementation and outcome of the project are unclear, or individual factors are not defined.
- The project is likely to succeed and achieve the intended results. The application meets some of the evaluation criteria. The implementation and results of the project are reasonably straightforward, but certain aspects are not adequately defined.
- The project has a high probability of succeeding, as described in the application. The application is credible and meets the assessment criteria in a convincing way. The implementation and results of the project are straightforward.

Specialized evaluation of applications for cultural grants

Projects assessment checks the reference to the Structural Fund's goals and emphases. Also, there is an assessment of professionalism and artistic value. Furthermore, it considers how the projects align with the emphases and objectives of culture in the Strategic Plan:

- Support cultural projects that highlight or enhance exciting aspects of cultural heritage, e.g., crafts and special work methods.
- Support projects that strengthen economic and cultural activities.
- Support cultural projects to increase cultural and artistic activities for children and adolescents, e.g., museum education, individual courses, and where artists enter schools.
- Support progressive and important cultural projects with grants for two to three years. The application must meet conditions for the division into stages, a clear vision for the future, a strong project schedule, and an argument for the importance of the project for culture and society in East Iceland.
- Encourage the availability of facilities at acceptable terms for artists, no matter the art form, in every community. Drama and music have enjoyed a particular advantage, which is essential to equalize for visual artists and designers.
- Support projects that reduce waste and promote recycling, e.g., repair services and counseling or education, reducing the carbon footprint and unnecessary consumption.
- Support ideas for product development from local forest produce.

Application assessment for cultural project grants regards the artistic or cultural value of a project. The assessment looks at the broader context and the project's impact on cultural and social life in the region. Furthermore, a critical assessment factor is the professionalism of those involved in the project. Also, for consideration are the currents and trends that prevail in the professional field to which the project is related. Projects that create jobs in art and culture are desirable, whether they are temporary jobs, common in the field, or long-term creative jobs.

Reference factors

- Artistic or cultural value
- Professionalism

- The artistic or cultural value of a project is limited. The project lacks a professional approach, overall vision, or professional context. The project has a limited cultural impact. The project creates no or minimal jobs in the field of culture. The project is not related or vaguely related to the Strategic Plan's priorities and objectives regarding culture.
- The artistic or cultural value of a project is rather good. The project has a professional approach, overall professional vision, or professional context. The project has some cultural impact or has educational value in a specific area. The project creates limited jobs in the field of culture. The project is related to the priorities and objectives of the Strategic Plan regarding culture.
- The artistic or cultural value of a project is excellent. The project has a strong approach, a clear overall vision, or a thoroughly professional context. The project has a tremendous cultural impact or has educational value in a larger area in the region or the whole of East Iceland. The project creates jobs in the field of culture. The project is related to the priorities and objectives of the Strategic Plan regarding culture.

Specialized evaluation of applications for economic and innovation grants

Projects assessment checks the reference to the Structural Fund's goals and emphases. The assessment considers the presentation of the project's employment and innovation value. Furthermore, estimates whether the project touches on the emphases and objectives of culture in the East Iceland Strategy Plan:

- Support business projects that contribute to East Iceland becoming one business area, e.g., projects are covering larger areas, connecting towns and municipalities.
- Support innovation in employment for young people, the age of 20 35.
- Support business projects that promote increased sustainability, especially in (food) production.
- Support business projects aimed at fully processing food.
- Support business projects that promote innovation in cultivation.
- Support business projects that are in line with the ideology of Destination Austurland.
- Encourage an increase between years in the proportion of local ingredients in restaurants.
- Support projects that reduce waste and promote recycling, e.g., repair services and counseling or education, reducing the carbon footprint and unnecessary consumption.
- Support ideas for product development from local forest produce.

The assessment regards the innovative value of the project, and in that context, start-ups and entrepreneurship increasing the diversity or sustainable utilization of some of East Iceland's resources. It is also essential to assess innovation in the economic sectors that have already taken root and aim to add opportunities or complete ongoing work. An application assessment also estimates whether a project creates jobs in East Iceland and whether it involves direct or secondary jobs (temporary or long-term and the job location).

Reference factors

- Innovative value
- Job creation

- The description of economic and innovation value is unsatisfactory. The project is unclearly or not related to the Strategic Plan's emphasis and objectives regarding economy and innovation. The project creates no or limited jobs.
- The description of employment and innovation value is relatively straightforward. The project is related to the emphasis and objectives of the Strategic Plan regarding employment and innovation. The creation of jobs is likely temporary, and innovation that strengthens the area's economy. The project has quite realistic expectations for increased professionalism and diversity.
- The description of employment or innovation value is evident and convincing. The project is related to the emphasis and objectives of the Strategic Plan regarding employment and innovation. The project will provide employment and strengthen long-term job creation. The probability of more jobs is very high. The project includes very realistic expectations for increased professionalism and diversity.

Specialized assessment of applications for start-up and operating grants

Part E

The application assessment checks the project's reference to the Strategic Fund's emphasis factors and objectives and how clear and convincing the description of the project's social, cultural and economic and innovative value is. Furthermore, it estimates whether the project relates to the emphasis and objectives of the East Iceland Strategy Plan.

Legal entities in the field of culture can apply for start-up and operating grants. Start-up and operating grants support art and cultural activities with clear cultural and social value for East Iceland and have proven their value with previous projects. They support creative projects that have convincing professionalism, a clear ideal, vision, and realistic goals.

Reference factors

- Legal entity
- Unequivocal value for East Iceland
- Professionalism

- The applicant is not a legal entity or has a minimal working history. The purpose of the
 activity is unclear, and so is the value of the project for East Iceland.
- The applicant describes some professionalism and specific objectives or vision. The cultural and social value of the project for East Iceland is quite convincing.
- The applicant describes excellent professionalism, a clear idea, and a strong vision. The project's objectives are clear, and the cultural and social value of the project for East Iceland is unequivocal.

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Stock & operations	Business & Innovation	Culture	Credibility	Skills	Influence	Cooperation	Location	Sóknaráætlun	Timeline	Expenses	Funding	Description		
Applicant is not a legal entity or has a limited operating history. The aim and purpose of the operation / project is unclear and the value of the project for East Iceland is unclear.	Unsatisfactory description of business/innovative value. The project is not related or unclearly to the focus and goals of Sóknaráætlun for employment and innovation. The project creates no or limited jobs.	The artistic or cultural value of the project is limited. The project lacks a professional approach, a holistic view or a professional context. The project has limited cultural impact. The project creates none or very limited jobs in the cultural sector. The project is not related or unclearly to the priorities and objectives of Sóknaráætlun.	The project is unlikely to be successful. The application does not meet the evaluation criteria convincingly. Implementation and results of a project are unclear or certain elements are not defined.	The applicant's knowledge and experience (and its partners) are not described in the application form in such a way that it supports the project being carried out satisfactorily.	The project has little social impact in terms of culture and / or business and its value to the community is unclear.	Collaboration insignificant or non-existent. There are no links with professional or academic institutions.	The project takes place in East Iceland, but the applicant has no connection with East Iceland.	There is no connection to Sóknaráætlun's goals in terms of community, culture, employment and environment.	Project plan and schedules are not adequate.	The budget is unclear and unrealistic.	The financing plan is unclear and not credible.	Application does not meet the minimum standard required.	Scoring sheet	
The applicant expresses some professionalism and clear goals or vision. Cultural and social value of the project for East Iceland is quite convincing.	A description of business and / or innovative value is fair- ly clear. The project is related to the emphases and objec- tives of Sóknaráætlun's. There are chances of new jobs created; likely temporary and / or innovation that increases the area's economic strength. The project shows increased professionalism and job diversity, accompanied by somewhat realistic expectations.	The artistic or cultural value of a project is somewhat existent. The project has a professional approach, a holistic approach or a professional context. The project has some cultural impact and / or has educational value in a designated area. The project creates limited jobs in the field of culture. The project is related to the priorities and objectives of Sóknaráætlun.	The project is likely to be successful and expected results will be achieved. The application meets some of the assess- ment criteria convincingly. Implementation and results of a project are fairly clear, but certain elements are not adequately defined.	The applicant's knowledge and experience (and partners) are described in the application in such a way that the applicant is likely to be able to carry out the project satisfactorily.	Some likelihood of a positive social impact in terms of culture and / or business and has value to society. The project is limited to a specific area.	Collaboration of two parties to some extent. There are some links with professional or academic institutions	The project takes place in East Iceland, but the applicant does not live in East Iceland but has a strong connection with East Iceland.	Poorly argued connection but can nevertheless fall within the goals of Sóknaráætlun's in terms of community, culture, employment and environment.	Project implementation scheduled within one year of allocation but project plan not clear.	The budget is clear but unrealistic.	The financing plan is clear but not credible.	Application meets minimum requirements and project description acceptable.	3–5 points	
Applicant expresses great professionalism, clear ideal and a strong vision. The objectives of the project are clear and cultural and social value of the project for East Iceland is undeniable.	Description of employment and / or innovative values very clear and convincing. The project is clearly linked the pri- orities and objectives of Sóknaráætlun. The project will provide employment; likely both temporary and long-term. The project is accompanied by very realistic expectations increased professionalism and job diversity.	The artistic or cultural value of a project is high. The project has a professional approach, a clear overall view or a strong professional context. The project has great cultural impact and / or has educational value in larger areas in the region or throughout the East. The project creates jobs in the field of culture. The project is clearly linked to Sóknaráætlun priorities and objectives.	The project is likely to be successful as described in the application. The application is credible and satisfies the evaluation criteria convincingly. The implementation and results of a project are clear.	The applicant's knowledge and experience (and partners) are described in such a way that it is very likely that the applicant will be able to carry out the project convincingly and satisfactorily.	There is a high likelihood of a positive social impact in terms of culture and business. The project is valuable to the community. The project covers a large area in the region or the whole of the East Iceland.	Clear collaboration between two or more parties. Strong links with professional or academic institutions	The project takes place in East Iceland and the applicant lives in East Iceland.	A clear link is to one or more goals of Sóknaráætlun's for Social, Culture, Employment and the Environment. The project takes place in East Iceland and the applicant lives in East Iceland.	Time and work schedule are good and planned implemen- tation within year from allocation.	The budget is clear and realistic.	The financing plan is clear and credible.	The application is a well-prepared, clear and detailed description of the project.	8–10 points	





