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## **THIRD EXTRAORDINARY MEETING OF THE ADMINISTRATION AND FINANCE COMMITTEE (AFC)**

Abuja, 20 – 23 November 2018

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**DRAFT GRANT CODE**

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# ECOWAS GRANT CODE

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# TITLE I – GRANT PROVISIONS

## CHAPTER 1 – Definitions, subject matter, scope and form of Grants

### *Article 1. – Glossary*

In this Code, the following glossary shall apply:

**‘The applicant’** is the organisation or individual that submits an application for a grant.

In case an application is submitted jointly by several bodies, **‘lead applicant’** defines the leader of the association and **‘co-applicant’** defines all other partners.

If awarded the grant contract, the lead-applicant will become the beneficiary and coordinator of the project. The coordinator is the interlocutor of the contracting authority and acts on behalf of the co-beneficiaries and coordinates the design and implementation of the action.

**‘Co-applicants(s)’** (if any)-become the co-beneficiaries following the award of the grant.

Co-applicant(s) participate in designing and implementing the action, and the costs they incur are eligible for reimbursement under the grant in the same way as those incurred by the lead applicant.

Only the lead applicant and co-applicant(s) (if any) will become parties to the grant contract.

For the purposes of this Code, the lead-applicant and co-applicant(s) are hereinafter referred to as **‘the applicant’**.

**‘Affiliated entities’** are entities having a structural link with ‘the applicant’, in particular legal or capital link. The structural link shall be pre-existent with respect to the call for proposal and remain valid after the end of the action. The structural link shall be neither limited to the action nor established for the sole purpose of its implementation.

Affiliated entities participate in the design and in the implementation of the action and the costs they incur (including those incurred for implementation contracts and financial support to third parties) shall be eligible, provided they comply with all the relevant rules already applicable to the beneficiaries under the grant contract.

Affiliated entities must satisfy the same eligibility criteria as the lead applicant and the co-applicant(s) and not fall within one of the situations of exclusion referred to in Article 34 33 (1) in the ECOWAS Procurement Code.

**‘Associates’** are other organizations or individuals that maybe involved in the action. Such associates play a real role in the action but may not receive funding from the grant, with the exception of per diem and travel costs. There is no requirement with respect to eligibility criteria for associates.

**‘Authorising Officer’** shall be the functionary of ECOWAS endowed with the power to conduct Grant operations and implement and monitor the application of this Code.

**‘Grant beneficiary’**, is the body signing a grant contract and should be understood as:

- (i) the only beneficiary of the grant (in case of mono-beneficiary grants);
- (ii) all beneficiaries of the grant (in case of multi-beneficiary’s grants).

**‘Final beneficiaries’** are those who will benefit from the action in the long term at the level of society or sector at large.

**‘Target groups’** are the groups or entities who will be directly and positively affected by the action at the Project Purpose Level.

**‘Contractors’**. In the framework of the implementation of the grant contract, the grant beneficiaries and their affiliated entities are permitted to award contracts.

‘Affiliated entities’ or ‘associates’ **cannot** be also contractors in the project.

Other **‘third parties’**. The grant beneficiaries may award financial support to third parties if allowed under the relevant grant contract. These third parties are neither affiliated entities nor associates nor contractors.

**“Total Value”** is the total estimated value of the action including all contributions.

**“Expected source of funding”** is the identification of each source of funding contributing to the total value.

**“Eligible costs”** are the costs identified as to be supported by the grant. The contracting authority's contribution usually covers only a certain percentage of the costs, according to the rules set out in the call for proposals.

The call for proposals also establishes the maximum and minimum amounts of the contribution in absolute value.

The reimbursement of eligible costs is established on the basis of:

- actual costs incurred by the grant beneficiary(ies)
- one or more simplified cost options

**“Simplified cost options”** may take the form of unit costs, lump sums and/or flat-rates. They are fixed during the contracting phase and are meant to simplify the management of the grant.

Simplified cost options can apply to one or more of the direct cost headings of the budget.

**Indirect Costs** can be proposed in the grant budget up to seven (7) percent of the Eligible Costs and they are meant to cover all administrative costs of the beneficiary while conducting the action.

**“Contingency reserve”** is a provision of up to five (5) percent of the Eligible Costs that may be included in the budget of the grant.

**“Total Eligible Costs”** is the sum of Eligible Costs, Indirect Costs and Contingency reserve

**“Total Accepted Costs for the Action”**, if provided for in the call for proposals, is the sum of Total Eligible Costs, taxes and Contribution in-kind.

**“Emergency situations”** are those where there is the need of immediate intervention for victims of natural or man-made disasters such as those associated with climate changes, terrorist attacks, war or insurrections declared or not, epidemic outbreak and health emergencies, failure in critical infrastructures, displacement of people and humanitarian crisis.

**‘Technical assistance’** shall mean support and capacity-building activities necessary for the implementation of a programme or an action, in particular preparatory, management, monitoring, evaluation, audit and control activities.

## ***Article 2. – Definition of Grant***

1. A grant is a financial donation/non-commercial payment by any entity of the ECOWAS Community to finance activities consistent with the objectives of the ECOWAS Treaty.
2. A grant may be used to finance any of the following:
  - a) an action intended to help achieve an ECOWAS policy objective (“action grants”);
  - b) the functioning of a body which pursues an aim of general ECOWAS interest or has an objective forming part of or supporting an ECOWAS policy (“operating grants”).

**Article 3. – Actions which may receive grants**

1. An action which may receive a grant within the meaning of Article 2 of this Code must be clearly defined.
2. No action may be split in different actions for the purpose of evading the financing rules and the eligibility criteria laid down in this Code.

**Article 4. – Definition of ECOWAS entities**

For the purposes of this Code:

- a) ECOWAS entities shall include all Institutions, Agencies, Offices of Special Representative of the President, Liaison Offices established under the ECOWAS Revised Treaty as amended, including others that may be established after the adoption of this Code.

**Article 5. –Subject matter**

This Code lays down the provisions for the attribution of grants by the ECOWAS entities to beneficiary entities.

**Article 6. – Scope of application**

1. This Code shall apply to all Institutions of the Community as laid down in Article 4 of the ECOWAS Revised Treaty as amended from time to time.
2. The provisions of this Code are applicable to all grants awarded by the ECOWAS entities irrespective of their source of funding such as:
  - a) The general budget of the Community
  - b) External funding from Donors’
  - c) Any other special fund

**Article 7. – Exceptions to the scope of application**

1. ECOWAS entities pursues their objectives in partnership with international donors, international financing institutions, bilateral donors, Member States and other similar communities of States to finance and implement jointly regional and international programs, projects and activities.
2. Without prejudice to the objectives of ECOWAS, special agreements may be concluded with each partner to waive the application of this Code and use partners’ grants procedures instead.
3. Such waive of the application of the ECOWAS Grant Code shall not prevent ECOWAS from conducting financial audits of the programme.
4. Whenever the financial audit identifies deviation from core ECOWAS principles or ECOWAS Financial Regulation, ECOWAS shall take the necessary remedial actions.
5. ECOWAS entities may delegate the implementation of their programmes or project to implementation Agencies present in the Member States, provided they have the technical capacity and human resources to do so and accept the obligation of observing in full the provisions of this Code.

**Article 8. – Exclusions**

1. The following do not constitute grants within the meaning of this Code:
  - a) expenditure on the staff of the institutions;
  - b) public contracts as referred to in the ECOWAS Procurement Code;
  - c) financial instruments, as well as shareholdings or equity participation in international financial institutions such as the ECOWAS Bank for Investment and Development (EBID) or other assimilable institutions;

- d) contributions paid by the Commission or other ECOWAS Institutions as subscriptions to bodies of which they are a member, partner or associated;
- e) contributions to specialised ECOWAS agencies made by virtue of each agency's constitutive act, supplementary act or decision;
- f) repayment of travel and subsistence expenses incurred by, or where appropriate any other indemnities paid to, persons invited or mandated by the institutions;
- g) prizes given as reward following a contest.

**Article 9. – Definition of bodies pursuing an aim of general ECOWAS interest**

A body pursuing an aim of general ECOWAS interest is:

- a) a body which objectives are consistent with the ECOWAS objectives, principles and policies;
- b) an entity representing non-profit bodies active in the Member States, promoting principles and policies consistent with the objectives of the ECOWAS Treaty.

**Article 10. – Definition of beneficiary entities.**

Beneficiaries can be natural or legal persons representing non-profit bodies active, resident or incorporated in the Member States, promoting principles and policies consistent with the objectives of the ECOWAS Treaty.

The following beneficiaries are considered eligible:

- a) Legal persons
  - i. Where several entities satisfy the criteria for being awarded a grant and together form one entity, that entity may be treated as the sole beneficiary.
  - ii. This shall also be applicable where the entity is specifically established for implementing the action to be financed by the grant, provided the legal representative (coordinator) and the applicable responsibility regime are clearly defined.
  - iii. The Authorising Officer shall treat the consortium or temporary association as a sole beneficiary.
- b) Natural persons
  - i. In so far as this is required by the nature or characteristics of the action or the objective pursued by the applicant entities which do not have legal personality under the applicable national law are eligible, provided that their representatives have the capacity to undertake legal obligations on behalf of the entity and offer guarantees for the protection of the ECOWAS Community financial interests equivalent to those offered by legal persons.

**Article 11. – Partnership agreements and framework partnership**

1. Specific grants for actions and operating grants may form part of a framework partnership.
2. A framework partnership may be established as a long- term cooperation mechanism between an Institution of the Community and the beneficiaries of grants. It may take the form of a framework partnership agreement or a framework partnership decision.
  - a) The framework partnership agreement or decision shall specify the common objectives, the nature of actions planned on a one- off basis or as part of an approved annual work programme, the procedure for awarding specific grants, in compliance with the principles and procedural rules in this Title, and the general rights and obligations of each party under the specific agreements or decisions.
  - b) The duration of the partnership shall not exceed four years, except in special cases where the nature and subject of the framework partnership justify an extension.



- c) Authorising Officers shall not make unjustifiable use of framework partnership agreements or decisions or use them in such a way that the purpose or effect is contrary to the principles of transparency or equal treatment of applicants.
- 3. Framework partnerships shall be treated as grants with regard to programming, ex ante publication and award.
- 4. Specific grants based on framework partnership agreements or decisions shall be awarded in accordance with the procedures laid down in those agreements or decisions, and in compliance with this Title.
- 5. They shall be subject to the ex post publication procedures as laid down in Article 31.

**Article 12. – Agreements and Decisions for grants**

- 1. Every single grant shall be covered by a written agreement (grant contract).
- 2. In cases where a grant (or several grants) are to be used in addressing a particularly complex situation or emergency in one of the Member States, a decision by the President of the Commission may be used instead of a grant contract.

**CHAPTER 2 – Principles**

**Article 13.– General principles applicable to Grants**

- 1. Grants shall be subject to the principles of transparency and equal treatment.
- 2. Grants shall not be cumulative, except for the Special Grants described in Article 24.
- 3. Grants shall not be awarded retrospectively.
- 4. Grants shall involve co-financing without prejudice to the specific rules laid down in Article 14, 15 and 64.
- 5. Grants shall not have the purpose or effect of producing a profit for the beneficiary.

**Article 14. – Co-financing principle**

- 1. Under the co-financing principle, the resources which are necessary to carry out the action or the work programme shall not be provided entirely by contributions from ECOWAS.
- 2. Co-financing may take the form of:
  - i. the beneficiary’s own resources,
  - ii. income generated by the action or work programme, or
  - iii. financial, or in-kind contributions from third parties.
- 3. In-kind contributions include non-financial resources made available free of charge by third parties to the beneficiary.

**Article 15. – Co-financing in-kind**

- 1. ECOWAS may accept contributions in-kind as co-financing, if considered necessary or appropriate.
- 2. Such contributions shall not exceed:
  - a) either the costs actually incurred by third parties and duly supported by accounting documents;
  - b) or, in the absence of such documents, the costs that correspond to those generally accepted on the market in question.

3. Contributions in-kind shall be presented separately in the estimated budget to reflect the total resources allocated to the action. Their unit value shall be evaluated in the provisional budget and shall not be subject to subsequent changes.

**Article 16. – No-profit principle**

1. Grants shall not have the purpose or effect of producing a profit within the framework of the action or the work programme of the beneficiary ('no-profit principle').
2. The first paragraph of this article shall not apply to:
  - a) actions the objective of which is the reinforcement of the financial capacity of a beneficiary, or actions which generate an income to ensure their continuity after the period of ECOWAS financing provided for in the grant decision or agreement;
  - b) study, research or training scholarships paid to natural persons;
  - c) other direct support paid to natural persons most in need, such as refugees, displaced people and victims of natural disasters;
  - d) actions implemented by non-profit organisations;
  - e) grants in the form of financing not linked to costs of the relevant operations as defined in Article 24 (2) a).
  - f) low value grants as defined in Article 23.
3. Where a profit is made, ECOWAS shall be entitled to recover the percentage of the profit corresponding to the Community contribution to the eligible costs actually incurred by the beneficiary to carry out the action or work programme.

**Article 17. – Transparency**

1. Grants shall be subject to work programme and annual planning, to be published prior to its implementation.

Work programmes shall be implemented through the publication of calls for proposals, except in duly justified exceptional cases of urgency or where the characteristics of the beneficiary or of the action leave no other choice.

The requirement for publication shall not apply in Emergency Situations.

2. Calls for proposals shall specify the planned date by which all applicants shall have been informed of the outcome of the evaluation of their application and the indicative date for the signature of grant agreements or notification of grant decisions.

Those dates shall be fixed on the basis of the following periods:

- a) for informing all applicants of the outcome of the evaluation of their application, a maximum of six months from the final date for submission of complete proposals;
- b) for signing grant agreements with applicants or notifying grant decisions to them, a maximum of three months from the date of informing applicants they have been successful.

The periods referred to in paragraph (2) a) and b) of this article may be adjusted:

- a) in order to consider any time needed to comply with specific procedures that may be required and may be exceeded,
- b) in exceptional, duly justified cases, in particular for complex actions or where there is a large number of proposals or delays attributable to the applicants.

3. All grants awarded in the course of a financial year shall be published annually on the ECOWAS Website.

***Article 18. – Principle of non-cumulative award***

1. Each action may give rise to the award of only one grant from the budget to any one beneficiary, except where otherwise justified in exceptional circumstances and for Special Grants as described in Article 24.
2. A beneficiary may be awarded only one operating grant from the budget per financial year.
3. The applicant shall immediately inform the Authorising Officer of any multiple applications and multiple grants relating to the same action or to the same work programme.
4. Under no circumstance shall the same costs be financed twice by the budget.

***Article 19. – Principle of non-retroactivity***

1. A grant may be awarded for an action which has already begun provided that the applicant demonstrates the need for starting the action prior to signature of the grant agreement or notification of the grant decision.
2. In such cases, costs eligible for financing shall not have been incurred prior to the date of submission of the grant application, except in the event of extreme urgency required for crisis management aid, civil protection operations and humanitarian aid operations, or in situations of imminent or immediate danger threatening to escalate into armed conflict or to destabilize a state, whereby an early engagement by the Community would be of major importance in promoting conflict prevention.
3. No grant shall be awarded retroactively for actions already completed.
4. In the case of operating grants, the grant agreement shall be signed on notification of the grant decision. Costs eligible for financing shall not have been incurred before the grant application was submitted nor before the start of the beneficiary's financial year.

**CHAPTER 3 – Principles of gender equality and protection of the environment**

***Article 20. – Gender equality***

Terms of reference and technical specifications for grants shall be designed to ensure equal opportunities for men and women. Gender-based selection criteria shall be avoided except in duly justified cases.

***Article 21. – Accessibility for disabled people***

All grants that relate to goods, services and infrastructures intended for the use of persons, whether external public or staff of the grant entity, must include in their technical specifications accessibility requirements for persons with disabilities following a "design-for-all approach" , except in duly justified cases or for security reasons.

***Article 22. – Protection the environment***

Subject to the principles governing the award of grants such as equal opportunities and non-discrimination, environmental issues must be considered from the initial stage of design of calls for proposals. This might result in more environment-friendly terms of reference, increased use of information technology and increased use of “green” sources of energy, provided this does not lead to a reduction or distortion of the competition.

## **CHAPTER 4 - Low value and Special Grants**

### ***Article 23. – Low value grants***

Low value grants shall be considered to be those grants which are lower than or equal to 50,000 UA.

### ***Article 24. – Special grants***

1. Special Grants not subject to prior competition shall be awarded only under these conditions:
  - a) Financial contributions provided in a Community Legal Text;
  - b) Where the grantee and the amount of the grant to the grantee included in the Grant Agreement with the Donor.
  - c) Except for b) above, the special grants referred to are those sourced from Community Levy revenues.
2. Legal Framework.
  - a) Special Grants given out by ECOWAS shall be covered by a written agreement.

## **CHAPTER 5 – Other dispositions for Grants**

### ***Article 25. – Eligible costs***

1. Grants shall not exceed an overall ceiling expressed in terms of an absolute value which shall be established on the basis of estimated eligible costs.

Grants shall not exceed the eligible costs.

2. Eligible costs are costs actually incurred by the beneficiary of a grant which meet all of the following criteria:
  - a) they are incurred during the duration of the action or of the work programme, with the exception of costs relating to final reports and audit certificates;
  - b) they are indicated in the estimated overall budget of the action or work programme;
  - c) they are necessary for the implementation of the action or of the work programme which is the subject of the grant;
  - d) they are identifiable and verifiable, in particular recorded in the accounting records of the beneficiary and determined according to the applicable accounting standards of the country where the beneficiary is established and according to the usual cost accounting practices of the beneficiary;
  - e) they comply with the requirements of applicable tax and social legislation;
  - f) they are reasonable, justified, and comply with sound financial management, in particular regarding economy and efficiency.
3. Calls for proposals shall specify the categories of costs considered as eligible for ECOWAS funding.

In addition to paragraph 2 of this article, the following categories of costs shall be eligible where the Authorising Officer responsible has declared them as such under the call for proposals:

- a) costs relating to a pre-financing guarantee lodged by the beneficiary of the grant, where that guarantee is required by the Authorising Officer responsible.
- b) costs relating to external audits where such audits are required in support of the requests for payments by the Authorising Officer responsible;

- c) value added tax ("VAT") or similar taxes where it is not recoverable under the applicable national tax legislation of the country of the beneficiary.
  - d) depreciation, provided they are actually incurred by the beneficiary;
  - e) salary costs of the personnel of national administrations to the extent that they relate to the cost of activities which the relevant public authority would not carry out if the project concerned were not undertaken.
4. Costs incurred by “affiliated entities” to a beneficiary as defined in Article 1 of this Code may be accepted as eligible by the Authorising Officer responsible under the call for proposals subject to the following cumulative conditions:
- a) the entities concerned are identified in the grant agreement or decision;
  - b) the entities concerned abide by the rules applicable to the beneficiary under the grant agreement or decision with regard to eligibility of costs and rights of checks and audits by ECOWAS.

***Article 26. – Awarding procedures for grants***

1. Grants may be awarded in two ways:
- a) direct award without call for proposals;
  - b) award following a publication of a competitive call for proposals, evaluation and decision of award by the contracting authority.

***Article 27. – Form of Grants***

1. The grant is expressed as a maximum amount and a percentage of the eligible costs.
2. Grants may take any of the following forms:
- a) Financing of defined and relevant operations not linked to costs based on the achievement of results measured by reference to the previously set milestones or through performance indicators;
  - b) Reimbursement of a specified proportion of the eligible costs, referred to in Article 25, incurred, subject to a preliminary budget estimate as submitted with the proposal and included in the grant agreement.
  - c) Reimbursement based on unit costs; unit costs shall cover all or certain specific categories of eligible costs which are clearly identified in advance by reference to an amount per unit.
  - d) Lump sums: A lump sum shall cover in global terms all or certain specific categories of eligible costs which are clearly identified in advance.
  - e) Flat-rate financing: Flat-rate financing shall cover specific categories of eligible costs which are clearly identified in advance by applying a percentage.
  - f) a combination of the forms referred to in points (a) to (e).

***Article 28. – Content of grant agreements***

1. The grant agreement shall at least lay down the following:
- a) the subject;
  - b) the beneficiary;
  - c) the duration, namely:
    - i. the date of its entry into force;

- ii. the starting date and the duration of the action or financial year being funded in case of operating grants;
  - d) the maximum amount of ECOWAS funding expressed in UA or other currency as required and the form of the grant supplemented, as appropriate, by:
    - i. the total estimated eligible costs of the action or work programme and the financing rate expressed as a percentage of the eligible costs;
    - ii. the unit cost, lump sum or flat rate referred to in Article 29;
    - iii. a combination of the elements set out in sub-points (i) and (ii) of this paragraph d);
  - e) a description of the action or, for an operating grant, of the work programme approved for that financial year by the Authorising Officer together with a description of the results expected from the implementation of the action or of the work programme;
  - f) the general terms and conditions applicable to all agreements of this type, such as the acceptance by the beneficiary of checks and audits by the Institution or independent auditors contracted by the Institution including also:
    - i. Definition of the national law which applies to the grant agreement (if any) as specified in the grant agreement.
    - ii. Derogation may be made in the agreements concluded with international organizations;
    - iii. Providing for the recurs to the Disputes Resolution and Sanctions as per Chapter IV in the ECOWAS Procurement Code or to other form of disputes resolution provided for in the contract where the situations requires so.
  - g) the estimated overall budget of the action or work programme;
  - h) where implementation of the action involves procurement, the procurement rules which the beneficiary must comply with;
  - i) the responsibilities of the beneficiary, in particular:
    - i. in terms of sound financial management and submission of activity and financial reports whenever appropriate, intermediate targets shall be established, upon which those reports become due;
    - ii. in the case of an agreement between the Institution and a number of beneficiaries, the specific obligations of the coordinator, if any, and of the other beneficiaries towards the coordinator as well as the financial responsibility of the beneficiaries for amounts due to the Institution;
  - j) the arrangements and time limits for approving those reports and for payment by ECOWAS;
  - k) as appropriate, details of the eligible costs of the action or approved work programme, or of the unit costs, lump sums or flat rates referred to in Article 29.
  - l) provisions governing the visibility of the ECOWAS financial support, except in cases where public display is not possible or appropriate.
2. The grant agreement shall lay down the arrangements and time limits for suspension or termination in accordance with Article 48.
  3. In the cases referred to in Article 11 the framework partnership decision or framework partnership agreement shall specify the information referred to in points (a) the subject, (b) the beneficiary, (c) i) the date of entry into force, (f) the general terms and conditions applicable, and (h) to (j) and (l) of the paragraph 1 of this Article 28.

The specific grant decision or agreement originated by a framework grant decision or agreement shall contain the information referred to in points (a) to (e), (g) and (k) of paragraph 1 and, where necessary, point (i) of paragraph 1 of this Article 28.

4. Grant agreements may be amended only in writing. Such amendments, including those aiming at adding or removing a beneficiary, shall not have the purpose or the effect of making such changes to agreements as would call into question the grant award decision or be contrary to the equal treatment of applicants.
5. Paragraphs 1, 2, 3 and 4 shall apply *mutatis mutandis* to grant decisions as described in Article 12 (2).

**Article 29. – Lump sums, unit costs and flat-rate financing**

1. The use of lump sums, unit costs or flat-rate financing shall be authorised to ensure respect for the principle of equal treatment of beneficiaries for the same category of actions or work programmes.
  - a) Where the maximum amount per grant does not exceed the amount of a low value grant, the authorisation may be given by the Authorising Officer responsible.
  - b) The authorisation to use lump sums, unit costs or flat-rate financing shall apply for the duration of the programme. This authorisation may be reviewed if substantial changes are needed. Data and amounts shall be assessed periodically and, where appropriate, lump sums, unit costs or flat-rate financing shall be adjusted.
  - c) The grant decision or agreement shall contain all necessary provisions in order to verify that the conditions for the payment of the grant on the basis of lump sums, unit costs or flat-rate financing have been respected.
  - d) Payment of the grant on the basis of lump sums, unit costs or flat-rate financing shall be without prejudice to the right of access to the beneficiaries' statutory records for the purposes intended by Article 28 (1) f).
  - e) Where an ex post control reveals that the generating event has not occurred, and an undue payment has been made to the beneficiary on a grant based on lump sums, unit costs or flat-rate financing, ECOWAS shall be entitled to recover up to the amount of the grant without prejudice to the penalties by the Dispute Resolution Committee and Sanction Committee.
2. The authorisation request shall at least be supported by the following:
  - a) justification concerning the appropriateness of such forms of financing with regard to the nature of the supported actions or work programmes, as well as to the risks of irregularities and fraud and costs of control;
  - b) identification of the costs or categories of costs covered by lump sums, unit costs or flat-rate financing, which shall exclude ineligible costs;
  - c) description of the methods for determining lump sums, unit costs or flat-rate financing, and of the conditions for reasonably ensuring that the no-profit and co-financing principles are complied with and that double financing of costs is avoided. Those methods shall be based on:
    - i. statistical data or similar objective means; or
    - ii. a beneficiary-by-beneficiary approach, by reference to certified or auditable historical data of the beneficiary or to its usual cost accounting practices.
3. a) Where recourse to the usual cost accounting practices of the beneficiary is authorised, the Authorising Officer responsible may assess compliance of those practices ex-ante with the

conditions set out in paragraph 2 of this article or through an appropriate strategy for ex-post controls.

b) If the compliance of the beneficiary's usual cost accounting practices with the conditions referred to in paragraph 2 has been established ex-ante, the amounts of lump sums, unit costs or flat-rate financing determined by application of those practices shall not be challenged by ex post controls.

c) The Authorising Officer responsible may consider that the usual cost accounting practices of the beneficiary are compliant with the conditions referred to in paragraph 2 if they are accepted by national authorities under comparable funding schemes.

4. The grant decision or agreement may authorise or impose, in the form of flat-rates, funding of the beneficiary's indirect costs up to a maximum of 7 % of total eligible direct costs for the action, except where the beneficiary is in receipt of an operating grant financed from the ECOWAS budget.
5. SME owners and other natural persons who do not receive a salary may declare eligible personnel costs for the work carried out under an action or work programme, on the basis of unit costs acceptable by ECOWAS.

## **CHAPTER 6 – Programming and Publication**

### ***Article 30. – Annual Grant programme publication***

1. An annual or multiannual work programme for grants shall be prepared by each Authorising Officer in each Institution. The work programme shall be adopted by the ECOWAS and published on the ECOWAS Website and in the Website of the institution concerned as soon as possible and no later than 31 January of the year of implementation.

The work programme shall specify:

- a) the period it covers,
  - b) the objectives pursued,
  - c) the expected results,
  - d) the indicative timetable of calls for proposals with the indicative amount and
  - e) the maximum rate of co-financing.
2. Any substantial change in the work programme shall also be adopted and published as provided for in paragraph (1) of this article.

### ***Article 31. – Ex post publication***

1. Information relating to grants awarded in the course of a financial year shall be published in the ECOWAS Website.
2. For the sake of transparency, such publication may include:
  - a) the number of applicants in the past year.
  - b) the number and percentage of successful applications per call for proposals.
3. Publication ex-post shall be waived for grants:
  - a) where such disclosure presents a risk to the rights and freedoms of individuals concerned or
  - b) which harm the commercial interests of the recipients



## **CHAPTER 7 – Calls for Grant Proposals**

### ***Article 32. – Content of calls for proposals***

1. Calls for proposals shall specify:
  - a) the objectives pursued;
  - b) the eligibility, exclusion, selection and award criteria as referred to in Articles 40, 41 and 42 as well as the relevant supporting documents;
  - c) the arrangements for ECOWAS financing;
  - d) the arrangements and final date for the submission of proposals and the planned date by which all applicants are to be informed of the outcome of the evaluation of their application and the indicative date for the signature of grant agreements or notification of grant decisions.
2. Calls for proposals shall be published on the ECOWAS Institutions' websites and by any other appropriate means where it is necessary to provide additional publicity among potential beneficiaries. Any modification of the content of the calls for proposals shall be subject to publication under the same conditions as those for the calls for proposals.

### ***Article 33. – Exceptions to calls for proposals***

1. Grants may be awarded without a call for proposals only in the following cases:
  - a) In "Emergency Situations" as defined in the Glossary Article 1;
  - b) in other exceptional and duly substantiated emergencies;
  - c) for Special Grants as defined in Article 24;
  - d) to bodies with a *de jure* or *de facto* monopoly, duly substantiated in the award decision;
  - e) to bodies designated by the Member States, under their responsibility;
  - f) for actions with specific characteristics that require a particular type of body on account of its technical competence, its high degree of specialization or its administrative power, on condition that the actions concerned do not fall within the scope of a call for proposals.

The cases referred to in point (e) shall be duly substantiated in the award decision.

### ***Article 34. – Information for applicants***

1. ECOWAS shall provide information and advice to applicants by the following means:
  - a) laying down common standards for application forms for similar grants and monitoring the size and readability of the application forms;
  - b) supplying information to potential applicants in particular through seminars, dissemination meeting, production of training material and of handbooks;
  - c) maintaining permanent data useful for potential beneficiaries available in the ECOWAS Website.

### ***Article 35. – Submission of grant applications***

1. The arrangements for the submission of grant applications shall be determined by the authorizing officer responsible, who may choose the method of submission.
2. The Guidelines shall define the method of submission. Methods of submission may be:
  - a) Submission in two stages:

In the first stage all applicants may be asked to take part and submit a Concept Note based on a simple template and the elements required by the Guidelines for applicants. Only the

applicants who have been shortlisted based on predefined criteria are invited to submit a full application with all supporting documents.

b) Submission in one stage:

All applicants are asked to submit a full application. In this case, a Concept Note must still be submitted with the full application. The evaluation process is carried out in two steps with shortlisting based on the Concept Note.

3. Grant applications may be submitted by letter or by electronic means.
4. The means of communication chosen shall be non-discriminatory in nature and shall not have the effect of restricting the access of applicants to the award procedure.
5. The arrangements should follow the dispositions as in article 52 of this Code.

***Article 36. – Public opening of grant applications***

1. ECOWAS shall appoint an application opening committee with the necessary competencies.
2. The application opening committee will comprise a chairperson, a secretary and an odd number of members. The chairperson and the secretary should be chosen based on their experience and good command of the procedures.
3. All applications shall be opened.
4. The purpose of the application opening session is to check that the applications are complete and that the applications are generally in order.
5. The application opening session is a formal, public process. The committee opens the proposals in public at the place and time set in the calls for proposals. Although it is public, participation is restricted to representatives of the applicants.
6. The members of the committee shall sign the opening report.

**CHAPTER 8 – Evaluation and Award procedure**

***Article 37. – Content of grant applications***

1. Grant applications shall be submitted in writing and, where appropriate, in a secure electronic format.
2. The application shall state the legal status of the applicant and demonstrate his or her financial and operational capacity to carry out the proposed action or work programme.
  - a) For the above purpose the applicant shall submit:
    - i. a declaration on his or her honor and,
    - ii. unless the grant is a low value grant, any supporting documents requested, on the basis of a risk assessment, by the Authorising Officer responsible. The prerequisite documents shall be indicated in the call for proposals.
    - iii. The supporting documents mentioned in paragraph 2 a) ii. above may consist in particular of the profit and loss account and the balance sheet for the last financial year for which the accounts were closed.
  - b) The verification of financial capacity shall not apply to natural persons in receipt of scholarships, to natural persons most in need and in receipt of direct support, to public bodies or international organisations.

c) The Authorising Officer responsible may, depending on a risk assessment, waive the obligation to verify the operational capacity of public bodies or international organisations.

3. Applicants shall certify that they are not in one of the situations of exclusion as referred to in Article 34 in the ECOWAS Procurement Code.

However, the Authorising Officer responsible shall not require such certification in the following cases:

- a) low value grants as defined in Article 23;
- b) when such certification has recently been provided in another award procedure.

4. The estimated budget for the action or work programme attached to the application shall have revenue and expenditure in balance, subject to provisions for contingencies or possible variations in exchange rates which may be authorised in duly justified cases and shall indicate the estimated eligible costs of the action or work programme.

5. a) Where the application concerns grant for an action for which the amount exceeds 500,000 UA or operating grants which exceed 100,000 UA, an audit report produced by an external auditor approved by a Member State shall be submitted. That report shall certify the accounts for the last financial year available.

b) In the case of agreements between the Institution and a number of beneficiaries, the thresholds shall apply to each beneficiary.

c) The Authorising Officer responsible may, depending on a risk assessment, waive the obligation of audit report referred above for education and training Institutions.

6. The Authorising Officer responsible may waive the obligation of audit report for international organisations such as:

- a) international public-sector organisations set up by intergovernmental agreements, and specialised agencies set up by such organisations;
- b) Non-profit organisations assimilated to international organisations subject to state control or having their accounts made public.

7. Administrative and financial penalties which are effective, proportionate and dissuasive may be imposed on applicants by the Sanction Committee, in accordance with Article 31 ~~30~~ in the ECOWAS Procurement Code.

8. Those penalties may also be imposed on beneficiaries who at the time of the submission of the application or during the implementation of the grant, have made false declarations in supplying the information required by the Authorising Officer responsible or fail to supply that information.

9. Such financial or administrative penalties, or both, may also be imposed on beneficiaries who have been found in serious breach of their contractual obligations.

#### ***Article 38. – Evidence of non-exclusion***

Where requested by the Authorizing Officer responsible, successful applicants shall supply evidence of non-exclusion, unless there is a material impossibility recognized by the Authorizing Officer responsible or such evidence has already been submitted for the purposes of another grant or procurement procedure, provided that the documents are not more than one-year old counting from their date of issue and that they are still valid.

#### ***Article 39. – Entities forming one applicant***

Where several entities satisfy the criteria for applying for a grant and together form one entity, that entity may be treated by the Authorizing Officer responsible as the sole applicant, provided that the

application identifies all the entities involved in the proposed action or work programme as part of the applicant and the “Lead Applicant” as well as the “Co-applicants” are clearly identified.

***Article 40. – Eligibility criteria***

1. The eligibility criteria shall be published in the call for proposals.
2. The eligibility criteria shall determine the conditions for participating in a call for proposals. Those criteria shall be established with due regard to the objectives of the action and shall comply with the principles of transparency and non-discrimination.

***Article 41. – Selection criteria***

1. The selection criteria shall be published in the call for proposals and shall be such as to make it possible to assess the applicant’s financial and operational capacity to complete the proposed action or work programme.
2. The applicant must have stable and sufficient sources of funding to maintain his activity throughout the period during which the action is being carried out or the year for which the grant is awarded and to participate in its funding. The applicant must have the professional competencies and qualifications required to complete the proposed action or work programme.
3. Financial and operational capacity shall be verified in particular on the basis of an analysis of any of the supporting documents provided for in the call for proposals and requested by the Authorising Officer responsible.
4. If no supporting documents were requested in the call for proposals and if the Authorising Officer responsible has doubts about the financial or operational capacity of applicants, he shall request them to provide any appropriate documents.

***Article 42. – Award criteria***

1. The award criteria shall be published in the call for proposals.
2. The award criteria shall be such as to enable grants to be awarded either to the actions which maximise the overall effectiveness of the ECOWAS programme which they implement or to the bodies whose work programme is designed to attain the same result. Those criteria shall be defined in such a way as to ensure also that ECOWAS funds are properly managed.
3. The award criteria shall be applied in such a way as to enable the selection of planned actions or work programmes which ECOWAS can be confident will comply with its objectives and priorities including disposition for ensure the visibility of the ECOWAS financing.
4. The award criteria shall be defined in such a way that it will be possible subsequently to carry out an evaluation.

***Article 43. – Evaluation of applications and award***

1. The Authorizing Officer responsible shall appoint a committee to evaluate the proposals.
2. a) The Committee shall comprise a non-voting chairperson, a non-voting secretary and an odd number of voting members (the evaluators).  
b) The chairperson and the secretary shall be chosen based on their experience and good command of the procedures.  
c) The Committee’s recommendations shall be subjected to the scrutiny of the Reviewing Entity as per Article 18 in the ECOWAS Procurement Code.  
d) The Committee may resort to external experts or assessors to examine the applications and speed up the process.

3. Where a call for proposals specifies a two-stage submission procedure, only those applicants whose proposals satisfy the evaluation criteria for the first stage shall be requested to submit a complete proposal in the second stage.

Only those proposals that pass the first stage, based on the evaluation against a limited set of criteria, shall go forward for further evaluation.

4. The Authorising Officer shall inform all unsuccessful candidates, simultaneously and individually, by electronic means, that their application has not been accepted at either of the following stages:
  - a. in procedures organized in two separate stages shortly after decisions have been taken on the basis of exclusion and selection criteria and before the award decision;
  - b. as regards the award decisions and decisions to reject proposals, as soon as possible after the award decision and within the following week at the latest.
  - c. In each case, the contracting authority shall indicate the reasons why the tender or application has not been accepted and the available legal remedies.
  - d. Unsuccessful candidates may request additional information about the reasons for their rejection in writing by mail, fax or email. The contracting authority shall reply within no more than 15 calendar days from receipt of the request.
- 5) Each subsequent stage of the procedure must be clearly distinct from the previous one.
- 6) The Evaluation Committee or, where appropriate, the Authorising Officer responsible may request an applicant to provide additional information or to clarify the supporting documents submitted in connection with the application, provided that such information or clarification does not substantially change the proposal.
- 7) In the case of obvious clerical errors, the Evaluation Committee or the Authorising Officer may refrain from seeking clarifications from the applicant only in duly justified cases.
- 8) Written records of the entire procedure must be kept confidential by the Authorising Officer and the documents filed in accordance with the policy adopted by the institution on physical and digital archiving. Apart from the copies given to the evaluators, the applications must not leave the room/building in which the committee meetings take place before the conclusion of the work of the evaluation committee. They must be kept in a safe place when not in use.
- 9) Upon completion of its work, the members of the evaluation committee shall sign a record of all the proposals examined, which shall contain an assessment of their quality and identifying those which may receive funding.
- 10) Where necessary, the record referred to in the above paragraph of this article shall rank the proposals examined, provide recommendations on the maximum amount to award and possible non-substantial adjustments to the grant application.
- 11) The Authorising Officer responsible may invite an applicant to adjust its proposal in the light of the recommendations of the evaluation committee. These adjustments should not have the purpose of modifying substantially the application.
- 12) The Authorising Officer responsible shall keep appropriate records of contacts with applicants during the procedure.
- 13) The Authorising Officer responsible or the committee shall, after evaluation, take his decision giving at least:
  - a) the subject and the overall amount of the decision;

- b) the name of the successful applicants, the title of the actions, the amounts accepted and the reasons for that choice, including where it is inconsistent with the opinion of the evaluation committee;
  - c) the names of any applicants rejected and the reasons for that rejection.
- 14) The Institution shall provide, where it deems it feasible, the possibility of making online grant applications.
- 15) Paragraphs 1, 8 and 11 of this Article are not compulsory for the award of grants pursuant to Article 26 a).

***Article 44. – Information for applicants***

Applicants whose application have been rejected shall be informed as soon as possible of the outcome of the evaluation of their application and in any case within 15 calendar days after information has been sent to the successful applicants.

**CHAPTER 9 – Payment and control**

***Article 45. - Pre-financing guarantee***

1. In order to limit the financial risks connected with the payment of pre-financing, the Authorising Officer responsible may, on the basis of a risk assessment require the beneficiary to lodge a guarantee in advance, for up to the same amount as the pre-financing or split the payment into several instalments.
2. Notwithstanding paragraph 1, guarantees shall not be required in the case of low value grants.
3. Whenever a guarantee is required, it is subject to the assessment and acceptance of the Authorising Officer responsible and should be provided in line with Article 100 of the ECOWAS Procurement Code.
4. At the request of the beneficiary, the guarantee referred to in the first paragraph may be replaced by a joint and several guarantee by a third party or by the irrevocable and unconditional joint guarantee of the beneficiaries of an action who are parties to the same grant agreement or decision, after acceptance by the Authorising Officer responsible.
5. The guarantee shall be denominated in the same currency of the grant.
6. It shall have the effect of making the bank or financial institution, third party or the other beneficiaries stand as irrevocable collateral security, or first-call guarantor of the grant beneficiary's obligations.
7. The guarantee shall be released as the pre-financing is gradually cleared against interim payments or payment of the balance to the beneficiary in accordance with the conditions laid down in the grant agreement or decision.

***Article 46. - Payment of grants and controls***

1. The amount of the grant shall not become final until after the Authorising Officer responsible has approved the final reports and accounts, without prejudice to subsequent checks by the institution concerned, which shall be carried out in a timely manner.
2. Where the award procedure proves to have been subject to substantial errors, irregularities or fraud, the Authorising Officer responsible shall suspend the procedure and may take whatever measures are necessary, including the cancellation of the procedure.
3. Where, after the award of the grant, the award procedure or the implementation of the grant proves to have been subject to substantial errors, irregularities, fraud, or breach of obligations, the

Authorising Officer responsible may, depending on the stage reached in the procedure and, provided that the applicant or beneficiary has been given the opportunity to make observations:

- a) refuse to sign the grant agreement or to give notification of the grant decision;
  - b) suspend implementation of the grant; or
  - c) where appropriate, terminate the grant agreement or decision.
4. Where such errors, irregularities or fraud are attributable to the beneficiary, or should the beneficiary breach his or her obligations under a grant agreement or decision, the Authorising Officer responsible may, in addition, reduce the grant or recover amounts unduly paid under the grant agreement or decision, in proportion to the seriousness of the errors, irregularities or fraud or of the breach of obligations, provided that the beneficiary has been given the opportunity to make observations.
  5. Where controls or audits demonstrate systemic or recurrent errors, irregularities, fraud or breach of obligations attributable to the beneficiary and having a material impact on a number of grants awarded to that beneficiary under similar conditions, the Authorising Officer responsible may suspend implementation of all the grants concerned or, where appropriate, terminate the concerned grant agreements or decisions with that beneficiary, in proportion to the seriousness of the errors, irregularities, fraud or of the breach of obligations, provided that the beneficiary has been given the opportunity to make observations.
  6. After the intervention of the Dispute Resolution Committee or the Sanction Committee following an adversarial procedure, the Authorising Officer responsible may, in addition, reduce the grants or recover amounts unduly paid in respect of all the grants affected by the systemic or recurrent errors, irregularities, fraud or breach of obligations referred to in the first subparagraph that may be audited in accordance with the grant agreements or decisions.
  7. The Authorising Officer responsible shall determine the amounts to be reduced or recovered, wherever possible and practicable, on the basis of costs unduly declared as eligible for each grant concerned, following acceptance of the revised financial statements submitted by the beneficiary.
  8. Beneficiaries shall be informed of the means for challenging decisions taken under paragraphs 3, 4, 5, 6 and 7 of this Article, in accordance with Chapter III ~~Article 22~~ of the ECOWAS Procurement Code.

**Article 47. - Supporting documents for payment requests**

1. a) For each grant, pre-financing may be split into several instalments in accordance with sound financial management.
  - b) The payment in full of the new pre-financing payment shall be subject to the consumption of at least 70 % of the total amount of any earlier pre-financing.
  - c) Where the consumption of the previous pre-financing is less than 70 %, the amount of the new pre-financing payment shall be reduced by the unused amounts of the previous pre- financing.
  - d) The statement of the beneficiary's outlay shall be produced in support of any request for a new payment.
2. The beneficiary shall certify on his honor that information contained in payment requests is full, reliable and true. He shall also certify that the costs incurred can be considered eligible in accordance with the grant agreement or decision and that payment requests are substantiated by adequate supporting documents that can be checked.
3. a) The Authorising Officer responsible may demand in support of any payment a certificate on the financial statements of the action or the work programme and underlying accounts, produced

by an approved external auditor or in case of public bodies, by a competent and independent public officer, on the basis of a risk assessment.

b) The certificate shall be attached to the payment request. The certificate shall certify, in accordance with a methodology approved by the Authorising Officer responsible and on the basis of agreed-upon procedures compliant with international standards, that the costs declared by the beneficiary in the financial statements on which the payment request is based are real, accurately recorded and eligible in accordance with the grant agreement or decision.

4. The certificate on the financial statements and underlying accounts shall be compulsory for interim payments and for payments of balances in the following cases:
  - a) grants for an action for which the amount awarded in the form referred to in Article 27 (2) a) of this Code is 500,000 UA or more, when the cumulative amounts of payment requests under that form is at least 200,000 UA;
  - b) operating grants for which the amount awarded in the form referred to in Article 27 (2) a) of this Code is 100,000 UA or more.
5. The Authorising Officer responsible may also waive the obligation to provide such certificate on the financial statements and underlying accounts in the case of:
  - a) public bodies and the international organisations referred to in Article 37 (6).
  - b) the beneficiaries of grants in connection with humanitarian aid, civil protection emergency operations and the management of crisis situations, save in respect of final payment;
  - c) for payments of balances, beneficiaries of grants in connection with humanitarian aid who have signed a framework partnership agreement or have been notified a framework partnership decision, as referred to in Article 11, and who have in place a system of control offering equivalent guarantees for such payments;
  - d) beneficiaries of multiple grants who have provided independent certification offering equivalent guarantees on the control systems and methodology used to prepare their claims.
6. The Authorising Officer responsible may also waive the obligation to provide a certificate on the financial statements and underlying accounts where an audit has been or will be directly done by the ECOWAS staff or by a body authorised to do so on its behalf, which provides equivalent assurances about the costs declared.
7. Costs sustained by the beneficiary to conduct audits are eligible for reimbursement under the grant.

#### ***Article 48. - Suspension and reduction of grants***

1. The implementation of the grant agreement or decision, the participation of a beneficiary in its implementation or payments may be suspended in order to verify whether presumed substantial errors or irregularities or fraud or breach of obligations have actually occurred. If they are not confirmed, implementation shall resume as soon as possible.
2. Where the agreed action or work programme is not carried out or is not carried out properly, in full or on time, the Authorising Officer responsible shall, provided that the beneficiary has been given the opportunity to make observations, either reduce or recover the grant in proportion, depending on the stage of the procedure.

#### ***Article 49. - Periods for record-keeping***

1. Beneficiaries shall keep records, supporting documents, statistical records and other records pertaining to a grant for ~~five~~ seven years following the payment of the balance, and for three years in the case of low value grants.



2. Records pertaining to audits, appeals, litigation, or the pursuit of claims arising out of the performance of the project shall be retained until such audits, appeals, litigation or claims have been disposed of.

## **CHAPTER 10 – Implementation**

### ***Article 50. - Implementation of contracts***

1. Where implementation of the action or work programme requires the award of a procurement contract, the beneficiary shall award the contract to the tender offering best value for money or, as appropriate, to the tender offering the lowest price, while avoiding any conflict of interests.
2. Where implementation of the actions or work programme requires the award of a procurement contract with a value of more than 50,000 UA, the Authorising Officer responsible may require the beneficiary to abide by the rules of the ECOWAS Procurement Code for conducting procurement operations.

### ***Article 51. - Financial support to third parties (sub-granting)***

1. Where implementation of an action or a work programme requires financial support to be given to third parties, the beneficiary may give such financial support provided that the following conditions are met:
  - a) the conditions for the giving of such support are strictly defined in the grant decision or agreement between the beneficiary and ECOWAS, in order to avoid the exercise of discretion by the beneficiary;
  - b) the maximum amount of financial support that can be paid to a third party shall not exceed 50,000 UA, save where the financial support is the primary aim of the action, and the criteria for determining the exact amount are clearly defined;
  - c) the grant decision or agreement specifies the different types of activity that may receive such financial support, on the basis of a fixed list;
2. Each sub-grant decision or agreement shall provide expressly for the ECOWAS and the Auditor General to exercise their powers of control, concerning documents premises and information, including that stored on electronic media, over all third parties who have received Community funds.

## **CHAPTER 11 – Use of electronic exchange systems**

### ***Article 52. – Electronic exchange systems***

1. All exchanges with applicants, beneficiaries, including the conclusion of grant agreements and contracts, the notification of grant decisions and any amendments thereto, may be done through electronic exchange systems set up by ECOWAS.
2. Data sent or received through such a system shall enjoy legal presumption of the integrity of the data and the accuracy of the date and time of sending or receiving the data indicated by the system.
3. A document sent or notified through such a system shall be considered as equivalent to a paper document, shall be admissible as evidence in legal proceedings, shall be deemed original and shall enjoy legal presumption of its authenticity and integrity
4. The electronic signatures shall have the equivalent legal effect of handwritten signatures.
5. The extent of use of electronic exchange systems and conditions shall be specified in the call for proposals.

## **CHAPTER 12 – Grant Manual, use of standard template documents**

### ***Article 53. – Grant Manual and templates***

The mechanisms governing grant activities shall be set forth in the Grant Manual with a set of standard template documents elaborated for each procedure.

## **CHAPTER 13 – Currency**

### ***Article 54. – Currency of reference and conversion rate***

The currency of reference and conversion mechanism shall be as set out in the ECOWAS Financial Regulation.

## **CHAPTER 14 – Language**

### ***Article 55. – Language used for notifications***

Any documents written, published and provided to applicants or produced by them shall, in accordance with Article 87(2) of the Revised Treaty, be prepared in at least one of the working languages of the ECOWAS Community.

### ***Article 56. – Language used for grant contracts***

1. The contract signed with the applicants shall always be written in the language in which the proposal was submitted.
2. The contracts shall not be signed in more than one language.

## **CHAPTER 15 – Confidentiality and safeguard of personal data**

### ***Article 57. – General requirement of confidentiality and communication***

1. ~~With the sake of~~ To ensure equal access and opportunity, the entire process of grant awarding and contracting should be granted with the highest level of confidentiality.
2. Without prejudice to the principle of transparency and other obligations pursuant to this Grant Code, in particular those relating to the publication of the contract award notice and debriefing of unsuccessful applicants, the grant authority shall not disclose information provided by applicants in their applications which they have marked as confidential. This may include proprietary information, trade secrets and commercial or financially sensitive information.
3. Communications between the grant authority and applicants during the different stages of the grant awarding process shall be in writing with proof of receipt. The grant authority shall keep a written record of meetings.
4. The methods of communication and the level of information that can be disclosed at the different stages of the procedures is better described further in this Code and in the Grant Manual.

### ***Article 58. – Confidentiality during call for proposals***

The functionaries, internal technical staff or external technical assistance (if any) involved in the process of preparation of call for grant proposals including guidelines and financial data, shall be made aware of their obligation of maintaining confidentiality and objectivity and sign an appropriate declaration to be filed with the call for proposal dossier.

### ***Article 59. – Confidentiality of the evaluation process of grant proposals***

1. Written records of the entire grant award procedure must be kept confidential by the grant authority and the documents filed in accordance with the policy adopted by the institution on physical and digital archiving.
2. The identity of the evaluators, technical sub-committees (if any) and assessors (if any) shall be kept confidential. All participants in the evaluation process must be made aware of their obligations of confidentiality and impartiality and sign an appropriate declaration that will be filed with the call for proposals dossier.

### ***Article 60. – Safeguard of personal data***

1. The grant authority shall refrain from disclosing any personal data unless specifically authorised by the applicant.
2. The grant authority shall take all preventive measures to ensure the respect of this safeguard and the respect of the laws of the host country on the matter.

## **CHAPTER 16 – Prevention of Conflict of Interests**

### ***Article 61. – Definition of Conflict of Interests***

1. A conflict of interests exists where the impartial and objective exercise of the functions of an official involved in any stage of the evaluation of grant proposals is compromised for reasons involving family, emotional life, political or national affinity, economic interest or any other shared interest with a potentially awardable entity or person.
2. The ECOWAS Institutions procurement staff is prohibited from establishing and maintaining relationships of self-interest with any potential or awarded grant beneficiary.
3. The general rule is to strictly avoid any real or apparent conflict of interest in ECOWAS grant beneficiary relationships.
4. Specifications about COI are elaborated in the Procurement Manual art. 3.6.

### ***Article 62. – Actions in case of Conflict of Interests***

1. The signature of a Declaration of Impartiality and Confidentiality implies that any ECOWAS official who during any stage of the evaluation process realizes that he/she is in a Conflict of Interests situation, shall declare it and withdraw from the panel of evaluators immediately.
2. The tardy or non-disclosure by an official of his situation of Conflict of Interests shall be considered as an act of disloyalty toward the Institution as such acts may result in deleterious effects such as the possible cancellation of the procedure and the exposition of the institution to legal complaint and loss of money.

## **CHAPTER 17 – Publication and dissemination**

### ***Article 63. – Public access***

This Code and the Grant Manual with its set of standard templates shall be made accessible to the public via publication on the ECOWAS website and on the websites of the other Institutions and Agencies and via any other appropriate means of reasonable cost.

## **TITLE II - SPECIAL PROVISIONS**

### ***Article 64. – Financing in full***

In case of derogation from the co-financing principles as described in Article 14, ~~grounds~~ justification shall be provided in the call for proposals and award decision.

### ***Article 65. - Financing from separate budget lines***

An action may be financed jointly from separate budget lines by different Authorising Officers responsible.

### ***Article 66. – Retroactive effect of funding in cases of extreme urgency and conflict prevention***

1. Within the scope of Article 19, the expenditure incurred by a beneficiary before the date of submission of the application shall be eligible for ECOWAS financing under the following conditions:
  - a) the reasons for such derogation have been properly substantiated in the financing decision;
  - b) the financing decision and the grant agreement or decision set explicitly the eligibility date earlier than the date for submission of applications.

## **TITLE III - TRANSITIONAL AND FINAL PROVISIONS**

### ***Article 67. – Entry into force***

1. This Grant Code shall enter into force on ..... of ..... 2019.
2.
  - a) The Code shall be published in the Official Journal of the Community by the President of the Commission within thirty (30) days of its signature by the Chairman of the Council of Ministers.
  - b) It shall also be published in the Official Gazette of each Member State within the same time frame.

### ***Article 68. – Transitional provisions***

1. Upon the coming into effect of this Code, all regulations or rules relating to grants shall cease to have any effect in relation to any attribution of Grants the ECOWAS Institutions.
2. Notwithstanding the above provision, any Grant procedure initiated, or contract entered into before the coming into force of this Code shall be subject to the previous provisions.

### ***Article 69. – Review and amendments***

All proposals for amendment from Community Institutions shall be forwarded through the President of the ECOWAS Commission to the AFC and the Council of Ministers and the Code may be amended accordingly.

### ***Article 70. – Languages of this Code***

This Code shall be published in the English, French and Portuguese languages.