Article 4.1.2 Subcontracting and calls for tender is modified as follows:

4.1.2 Subcontracting and calls for tender

Where the implementation of the subsidised actions requires subcontracting or the launching of a call for tenders, the grant beneficiaries must award this contract to the tender offering the best value for money, respecting the principles of transparency and equal treatment of potential contractors and ensuring there is no conflict of interests. Subcontracting must only account for a limited part of the project. Details on subcontracting must be inserted in the section 2.3 of the Grant Application Form.

Where implementation of the assisted actions requires the award of a procurement contract with a value of more than EUR 60 000, the authorising officer responsible may require beneficiaries to abide by special rules. Those special rules shall be based on rules contained in the Financial Regulation and determined with due regard for the value of the contracts concerned, the relative size of the European Union contribution in relation to the total cost of the action and the risk. Such special rules shall be included in the grant decision or agreement.

The beneficiary must clearly document the tendering procedure and retain the documentation for the event of an audit.

Contracts may only be awarded after a project’s start date (given in the application) upon prior written approval by the Commission.

All the other provisions of the Guidelines remain unchanged.