



## Reports of Cases

### Judgment of the General Court (Fourth Chamber) of 28 March 2012 — Berliner Institut für Vergleichende Sozialforschung v Commission

(Case T-296/08)

(Aid granted under the INTI programme — Determination of the amount to be paid to the beneficiary — Errors of assessment)

1. *Budget of the European Union — Community financial assistance — Obligation of the beneficiary to comply with the conditions for grant of the aid — Financing covering only expenses actually incurred — Proof of the reality of the expenses declared — Absence — Ineligible expenses (Art. 274 EC) (see paras 48-50, 99)*
2. *Budget of the European Union — Community financial assistance — Obligation of the beneficiary to comply with the conditions for grant of the aid — Decision to reduce the amount of aid by reason of irregularities — Account taken of irregularities which did not have a precise financial impact — Lawfulness (Art. 274 EC) (see para. 51)*

#### Re:

APPLICATION for annulment of the Commission decision of 23 May 2008 on the partial non-recognition of the costs borne by the applicant in connection with the financing arrangement JLS/2004/INTI/077.

#### Operative part

The Court:

1. Annuls the Commission's decision of 23 May 2008 on the partial non-recognition of costs borne by Berliner Institut für Vergleichende Sozialforschung eV in connection with the financing arrangement JLS/2004/INTI/077 as regards expenses relating to headings B 9, B 10, B 37, B 38 and G 5;

2. Orders Berliner Institut für Vergleichende Sozialforschung to pay two thirds of its own costs and two thirds of the costs incurred by the European Commission. The Commission is ordered to pay one third of its own costs and one third of the costs incurred by Berliner Institut für Vergleichende Sozialforschung.