ANNEX IV
GUIDE FOR APPLICANTS 2014

Disclaimer
The aim of this guide is to provide applicants with practical assistance in preparing and implementing their applications. Even if the information and explanations that are provided are assumed to be in strict compliance with the rules and regulations in force, it cannot be relied on in law. The provisions of the regulations in force and the respective grant agreement(s) take precedence.

1 Parts in grey concern specifically Multi-Beneficiary Grant Agreements (MBGA)
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PART I - ADMINISTRATIVE PROCEDURES

1 Submission of applications

An application will be accepted only if:

- It is submitted in English on the correct form, completed in full and dated;
- It is signed by the person authorised to enter into legally binding commitments on behalf of the applicant;
- It shows a budget in conformity with the funding rules;
- It meets the submission arrangements set in the invitation letter and its annexes;
- It is submitted before the end of the deadline.

In case of a Multi-Beneficiary Grant Agreement (MBGA) mandates conferring powers of attorneys from the co-beneficiaries to the co-ordinator shall be duly signed and dated by each applicant and attached as scanned document. The originals should be kept by the co-ordinator.

2 Who may submit proposals in reply to an invitation

According to Article 5 of Regulation No 223/2009 of the European Parliament and of the Council of 11/03/2009 on European Statistics, the applicant must be a National Statistical Institute (NSI) or another competent national authority responsible for the development, production and dissemination of European statistics.²

If entities falling under the above mentioned article wish to cooperate in an action, they can do so either

a) as co-beneficiaries in a Multi-beneficiary grant agreement (MBGA) or
b) as a sole beneficiary with affiliated entity/ies, if there exists a legal or capital link between them.³ Any affiliated entity has to fulfil the eligibility and exclusion criteria and therefore the appropriate supporting documents will be required.

The Special Conditions of the grant agreement will contain corresponding provisions on entities affiliated to the beneficiaries, and costs incurred by such an entity will be eligible, provided that they satisfy the same conditions concerning the eligibility of costs and their verifiability as apply to the beneficiary. The beneficiary the entity is affiliated to ensures

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² Further information and a list of all bodies eligible to receive Eurostat grants ("Article 5 list") can be found on the following page of Eurostat's ESS web site: [http://epp.eurostat.ec.europa.eu/portal/page/portal/ess_eurostat/introduction](http://epp.eurostat.ec.europa.eu/portal/page/portal/ess_eurostat/introduction)

that the conditions applicable to him under the General Conditions are also applicable to the affiliated entity/ies.

3 Applications from entities other than NSIs

Article 5 of the above mentioned Regulation states that "Member States" are responsible for designating the statistical authorities.

At national level the NSI have the role of coordinator of European statistics and shall act as a contact point for the Commission (Eurostat) on statistical matters. As such they are the competent national authority to assess in compliance with Article 5 whether or not another national administration should be included in the list.

In order to inform the Commission (Eurostat) of the names of authorities that have been designated, or of any changes among those authorities, alternatively one of following procedures should be applied.

- The Head of the respective NSI sends a letter containing the required information to the Director General of Eurostat, clearly indicating that the respective Permanent Representation has been informed of the planned changes.

- The Permanent Representation of the respective Member State sends a letter to the Director General of Eurostat in which the necessary names or changes thereof are listed, indicating that the respective NSI has been consulted and agrees with the proposed changes.

Note: If a national entity that is not affiliated to a beneficiary is proposed as co-beneficiary in a grant application, it has to be acknowledged as Article 5 entity and included in the list of potential beneficiaries in order to render their application eligible. The corresponding procedure should be launched no later than the application and has to be concluded before the signature of the grant agreement.

For further questions concerning the procedure contact:
ESTAT-ESSC_DGINS_PG@ec.europa.eu.
PART II - THE ESTIMATED BUDGET

All grant applications must be supported by an estimated budget showing all expenditure and income that the applicant (and his affiliate, if applicable) considers necessary to carry out the project. The budget must be presented as in annex III of the submission set.

The estimated budget must:

– be sufficiently detailed to allow identification, monitoring and control of the action proposed;
– be in balance, i.e. total revenue and total expenditure must be equal;
– be expressed in Euro\(^4\) (NOT KILO €) and should exclude value-added tax (VAT);

The estimated budget of an MBGA contains 2 parts: the "summary budget" and the "detailed budgets" of the co-ordinator and each co-beneficiary. The eligible costs of affiliated entities (if applicable) shall be identifiable and included in the detailed budget of the corresponding partner. The budget has to be filled in by the co-ordinator, in close cooperation with the co-beneficiaries.

It should be noted that there is no obligation that the individual partners co-finance the action with an equal percentage contribution, the minimum requirement of co-financing announced in the invitation letter applies only at the level of the total budget of the action.

It is should be noted that co-ordination tasks of the co-ordinator can be financed up to 100% within the limits of the maximum EC contribution. For this case a specific sheet for the co-ordinator (co-ordination tasks) has been introduced in the estimated budget. All co-ordination tasks intended to be financed up to 100% shall be introduced into this sheet. If this option is not used, only the standard sheet for the coordinator covering all tasks should be used.

A - EXPENDITURE

This guidance addresses grants in the meaning of Title VI of part one of the Financial Regulation.

Grants are direct contributions of the EU budget to finance actions intended to help achieving a Union policy objective. Grants awarded by Eurostat are related to the European Statistical Programme and financed through the corresponding Financing Decision. Statistical projects in some policy areas are additionally funded through programmes run by other Commission services.

Grants cover the reimbursement of a specific proportion of total costs actually incurred in relation with an action. This proportion determines the eligible costs for reimbursement.

Grants shall not exceed an overall ceiling which is established on the basis of estimated eligible costs. This ceiling is determined by an absolute value (maximum amount) and by the corresponding percentage of the eligible costs (co-financing rate).

\(^4\) Note that the final financial statement at the end of the action is to be made in Euro only, using the conversion rate as defined in the General Conditions of the grant agreement.
In order to be considered eligible for co-financing, costs must be shown in detail in the estimated budget and must satisfy the eligibility criteria laid down by the Financial Regulation applicable to the general budget of the European Union.

Subject to these criteria, it is always for the Commission to take the final decision on the nature and amount of the costs to be considered eligible, either when analysing proposals for the establishment of the estimated budget to be annexed to the grant agreement or when examining statements of costs actually incurred for the purpose of determining the final grant.

1 Eligible costs

Eligible costs are costs actually incurred by the beneficiary of a grant which must satisfy all of the following criteria:

– they are incurred during the duration of the action as specified in the grant agreement, with the exception of costs relating to final reports and certificates on the action’s financial statements and underlying accounts;
– they are indicated in the estimated budget of the action;
– they are necessary for the implementation of the action which is the subject of the grant;
– they are identifiable and verifiable, in particular being 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;
– they comply with the requirements of applicable tax and social legislation;
– they are reasonable, justified, and comply with the requirements of sound financial management, in particular regarding economy and efficiency.

The beneficiary’s accounting and internal auditing procedures must permit direct reconciliation of the expenditure and income declared with respect to the action, including the corresponding accounting statements and supporting documents.

The same criteria apply to affiliated entities.

It is reminded that under the Financial Regulation applicable to the general budget of the European Union, no grant may be awarded retrospectively for actions already completed. In exceptional cases, previously accepted by the Commission, where applicants can demonstrate the need to start the action before the agreement is signed, expenditure eligible for financing may incur before the signature, but never before the date was the grant application lodged.

The justification which demonstrates the need to start the action before the grant is awarded shall be provided in part III.2 of Application form.

5 In order to comply with the requirements regarding ex-ante and ex-post controls of costs incurred in the framework of Union grants, all incurred costs shall be recorded in the accounting records of each beneficiary.
1.1 Staff costs

Staff costs refer to personnel costs directly linked to the action and represent the proportion of costs incurred by the beneficiary in relation to the **time spent on the action**.

The salary costs of **personnel of national administrations** are eligible 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.⁶

There are **two options** for the estimation and subsequent declaration of staff costs. The declaration of costs as **actually incurred** is the standard form, while the simplified declaration by **standard scales of unit costs** is an option that may be used by authorised applicants.

**Standard scales of unit costs**

Applicants authorised to use the "scales of unit costs" by a Commission Decision in force, may choose this option when applying for a grant. In this case, the direct personnel costs are estimated and declared on the basis of fixed rates (average man days) for 6 staff categories.

Standard scales are eligible for Union funding, if determined on the basis of the four following elements:

- the unit costs are fixed by a Commission Decision for the corresponding staff category,
- individual staff assigned to the action can be identified,
- the time actually spent by these staff on the action is registered;
- the staff category in which these staff were classified during the action can be identified through appropriate evidence.

If this option is used, the applicant has to use in the estimated budget the terminology of the official staff categories, i.e. as defined in the Commission Decision (i.e. High management staff, Senior statistician/researcher, Statistician/researcher, IT expert, Administrative staff and Interviewer).

In case no standard scales have been authorised for a specific category, the beneficiary shall declare the staff costs of the "lacking" category as actually incurred costs.

**Actually incurred costs**

Staff costs are eligible, if the allocation of individual staff to the action can be identified in the accounting system of the beneficiary (see also item 1 above).

According to the General Conditions of the grant agreement eligible direct staff costs are the cost of staff assigned to the action, comprising actual salaries plus social security contributions and other statutory costs included in the remuneration, provided that these costs are in line with the beneficiary's usual policy on remuneration.

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⁶ Art 126 (3) (e) of the Financial Regulation
Staff categories

Any staff assigned to the action, regardless whether employed by the beneficiary, co-beneficiaries or affiliated entities, is to be filled in into the different categories according to their status.

- **Permanent staff** is usually working as officials or under a contract for an unlimited period.
- **Temporary staff** must be hired by the beneficiary under a labour contract in accordance with its national legislation. This staff must work under the sole technical supervision and responsibility of the beneficiary (i.e. the work is decided, designed and supervised by the beneficiary).
- **Other staff:** This staff category should be used for staff working under "civil contracts" as defined in part 1.1.1.
- **Administrative staff** is eligible only **if directly linked to the technical performance of the action**. In compliance with the General Conditions of the grant agreement the costs connected with horizontal services (such as financial management, human resources, training, legal advice, IT, etc.) are considered as **indirect costs** and should not be included under staff costs, since they are covered by the corresponding flat rate. This is equally true for the general involvement of high management staff.

For example the normal involvement of accountants, clerks, legal advisers should not be included under administrative staff. On the contrary, the direct assignment of a secretary or administrative assistant to a project is considered eligible.

**Note:** Persons working under procurement contracts must not be included under staff costs, but under "implementation contracts (sub-contracting)".

**Definition of variables**

**Number of persons:** envisaged number of staff (for each staff category)

**Number of days** represents the **estimated time** the staff envisaged in the category will spend on the action.

The time actually spent on a given action by staff declared by the beneficiary should be recorded either by timesheets (see template in Annex 2) or any other effective time-recording system allowing to identify the dedication of each staff to the project throughout the duration of the action.

Any **time-recording** system (e.g. timesheets) should meet at least the basic requirements indicated below:

- title of the action and Eurostat grant agreement number as indicated in the grant agreement;
- full name, function, signature and date of signature of the employee directly contributing to the action and the immediate superior;
- amount of days claimed on the action.

The timesheets have to be filled in from the first day of the action.

The value to fill in per day is a proportion of a full day work, starting from 0 to maximum 1(ex: 0.2 for one fifth of a day work. If the person works 7.5 hours a day on average, this 0.2 proportion represents 1.5 hour).
Time sheets are equally to be filled in by interviewers, unless any other effective time-recording system allows identifying their allocation of working time to the action. However, time recording is not requested for interviewers paid by the number of questionnaires/interview.

Overtime may be accepted if there is a system that allows its identification in conformity with the national regulation. This system must allow the distinction between hours worked during the normal working time and overtime. The tax paid by the beneficiary on overtime, weekend and night shift allowances is not considered as eligible and therefore the tax amounts should be deducted from eligible costs.

Daily rate = Annual staff costs / Number of working days per year.

Annual staff costs comprise net (actual) salaries plus social security contributions and other statutory costs included in the remuneration, provided that these costs are in line with the beneficiary's usual policy on remuneration (net amount without overheads).

In case the beneficiary has to pay non periodical salary components (e.g. Christmas allowances, daily allowances, an additional month's pay at the end of the year, etc.), these costs can be allocated to the action on a pro rata temporis basis.

Employer's contributions such as social insurance contributions, healthcare, pension, early retirement, labour disability, unemployment, taxes on wages can also be allocated to the action. Non statutory, non-mandatory and discretionary premiums or bonuses are not eligible.

### Working days

Total days per year: 365 days
(-) total number of weekend days over the year
(-) total number of holidays and illness days allowed in the organisation
(-) total number of public holidays in the year

An average figure of around 210-220 working days per year and per staff can be considered as representative.

For each staff category (and each co-partner in the case of MBGA), a total will be calculated representing the total of the number of persons multiplied by the daily rate.

For the calculation of real working days per person to be included in the final financial statement, see part IV.

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7 According to the rules defined above the concept of 'direct productive hours' is not accepted by Eurostat. This concept was occasionally used in the past.
1.1.1 Specific cases

Civil contracts

Remuneration costs under "civil" contracts depart from the definition of personnel costs, as strictly interpreted, since personnel costs only refer to costs of persons hired under "employment" contracts; i.e. contracts governed by national labour laws, and composing the staff of the beneficiary.

Some of the Member States use 'civil' contracts in their national labour legislation. Costs of 'civil' contracts may be considered as eligible under item Costs of the staff assigned to the action - other staff.

Conditions of eligibility.\(^8\)

- The costs of "civil" contracts may only be eligible if this mechanism complies with the requirements of applicable tax and social legislation,
- The use of "civil " contracts has to concern non-regular functions and specific tasks that do not usually fall under "labour" contracts and does not have the effect of circumventing the beneficiaries' tax and social obligations.
- The costs of staff working under a "civil" contract cannot be significantly different from the personnel costs of employees of the same category working on an action under labour law contract when the same kind of work and expertise is required.

The beneficiary shall consistently apply the same daily rate to the same kind of work (same category of staff, same expertise required) whatever the origin of the action funding.

- The costs of "civil" contracts are declared consistently under any project requiring the same kind of expertise, regardless of the funding sources.
- The natural person must work under the instructions of the beneficiary (i.e. the work is decided, designed and supervised by the beneficiary).
- The "civil" contract contains provisions referring to the definition of the tasks to be carried out, the origin of instructions and the ownership of the results of work.

The result of the work belongs to the beneficiary.

- The contracted person must work in the premises of the beneficiary (except in the case of teleworking agreed between both parties). An efficient internal control system must be designed to evidence actual costs incurred/time actually spent on the project. This system should exclude any risk of conflict of interest.
- Grants may not have the purpose or effect of producing a profit. Art. 126 (3) (e) of the Financial Regulation, does not require/imply that the EU project should be performed outside the standard working hours of the organisation.

All other conditions of the eligibility of cost of staff assigned to the action shall apply.

\(^8\) See also General Conditions of the grant agreement.
Experts

Costs incurred for physical persons like experts, consultants, interviewers (including civil servants of other organisations working independently), who do not belong to the beneficiary's organisation but work on the action and are fully paid by the beneficiary on the basis of an invoice, shall be considered as subcontracting costs (see also item 1.5) and not as staff costs. These costs should be taken into account under item "Costs entailed by procurement contracts awarded by the beneficiary for the purpose of carrying out the action".

The costs of experts working on behalf of entities entitled to be on the list of Article 5 of regulation 223/2009 cannot be considered eligible as staff costs under item Costs of the staff assigned to the action. In this case, the organisation to which belongs the expert should be co-beneficiary of the action, signing an MBGA.

1.2 Travel and subsistence costs for the staff involved in the action

Only travel and subsistence costs directly linked to the action and relating to specific and clearly identifiable activities shall be considered eligible.

The General Conditions of the grant agreement state that such travel costs can be considered eligible "provided that they are in line with the beneficiary's usual practices on travel".

The reimbursement of travel and insurance costs is therefore based on a real basis provided that the applicant’s usual travel arrangements are applied.

For subsistence costs applicants may, however, opt for a simplified procedure by applying the Commission-approved EU scales (see Annex I).  

Note: The item "Travel and subsistence costs" covers only costs incurred by the own staff of the applicant(s) as foreseen in the estimated budget. Travel/subsistence costs for staff not employed by the applicant(s) should be reported either under:

- Item "Costs entailed by procurement contracts", if this staff is sub-contracted (and travel/subsistence costs are paid in addition to fees/types of remuneration which are in principle already covered by a contract) or
- Item "Any other direct costs", if covering travel and subsistence of external experts invited to contribute to events, etc.

The subsistence costs are eligible only if they are linked to travel costs foreseen in the estimated budget.  

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9 The national rules and/or usual practices on travel must be used for travel costs. Since 2013 all applicants may, apply EU scales for subsistence costs, regardless of whether they dispose of corresponding national rules or not. These EU rules are based on flat rate subsistence allowances. They cover all subsistence expenses during missions, including hotels, restaurants and local transport. They apply in respect of each day of a mission at a minimum distance of 100 km from the normal place of work. The subsistence allowance varies according to the country in which the mission is carried out. The daily rates correspond to the sum of the daily allowance and the maximum hotel price as set out in the table in Annex I.

10 This is, e.g., to be taken into account for project meetings combined with working group meetings or task forces for which travel costs are reimbursed by the Commission.
In MBGA, where coordination or project meetings are envisaged, it is strongly recommended to include travel and subsistence costs related to the participation in the individual budgets of the partners rather than in the coordinator's budget.

1.3 Depreciation costs of equipment

The principle of depreciation is covered by the General Conditions of the grant agreement:

The depreciation costs of equipment or other assets (new or second-hand) is eligible "as recorded in the accounting statements of the beneficiary, provided that the asset has been purchased in accordance with Article II.9 and that it is written off in accordance with the international accounting standards and the usual accounting practices of the beneficiary; the costs of rental or lease of equipment or other assets are also eligible, provided that these costs do not exceed the depreciation costs of similar equipment or assets and are exclusive of any finance fee. Only the portion of the equipment's depreciation, rental or lease costs corresponding to period set out in Article I.2.2 and the rate of actual use for the purposes of the action may be taken into account."

When filling in depreciation costs of equipment in the estimated budget, the applicant should indicate the kind of equipment to be purchased and the price of purchase, date of purchase if purchased previously, the rule for depreciation and the rate of actual use for the purposes of the action. This rate must be controllable and coherent with the time worked by the staff assigned to the action.

Example of complete calculation of depreciation:

\[
\frac{A}{B} \times C \times D
\]

- **A** = duration in months during which the equipment is expected to be used within the framework of the action
- **B** = depreciation period
- **C** = real cost of the material excluding VAT
- **D** = percentage of actual use for the purposes of the action

Example of a 2 years action:

During the first year (12 months), the eligible amount for depreciation of equipment - computer of a value of 10,000 EUR (depreciation period = 36 months), used 50% of the time within the framework of the action, amounts to 10,000 x 33.33% (12 months/36 months) x 50% = 1,666 EUR.

During the second year, the eligible amount for depreciation amounts to 1,666 EUR if the percentage of use of the material or equipment remains the same. If, during this second year, the material or equipment is not used within the framework of the action, no costs are eligible.

For the equipment bought before the starting date of the action which has not yet been fully depreciated according to the usual accounting rules of the applicant, the remaining depreciation (according to the amount of use, in percentage and time) can be eligible under the action.

Specific software will be considered under this category if it is used specifically for the action. Common software cannot be included under this category, since it is covered by the 30% flat rate of indirect costs.
1.4 Costs of consumables and supplies

The General Conditions of the grant agreement define these costs as costs of consumables and supplies, provided that they are "purchased in accordance with the provisions concerning the award of contracts and are directly assigned to the action."

Unlike the equipment referred to above, these are 'consumables', i.e. items that are not entered as fixed assets in the accounts (or inventory) of the organisation and are not written off.

General office supplies (in particular small amounts) are normally covered by the 30% overheads flat rate by way of indirect costs.

The nature of the action and the fact that the costs are specific to the action are key factors justifying direct cover of certain costs.

An example of costs that can typically be presented under this item in the framework of field surveys are the following: postal charges, envelopes, telephone costs or purchase of small technical items, provided that they fulfil the above mentioned.

1.5 Costs entailed by procurement contracts awarded by the beneficiary for the purpose of carrying out the action (sub-contracting)

It is assumed that the applicant is competent for carrying out and managing directly the major part of the action. Situations where a beneficiary simply acts as intermediary are not acceptable.

If the applicant has to conclude contracts in order to carry out part of the action, the recourse to the award of contracts must be duly justified with regard to the nature of the action and the requirements for its implementation. The tasks concerned must be set out in the description of the action and the estimated costs of subcontracting must be clearly identifiable in the estimated budget. Any recourse to subcontracting while the action is under way, if not provided for in the initial application, shall be communicated to the Commission for prior approval. Eurostat is not supposed to have any direct contact with subcontractor(s) during the implementation of the action.

In any case the beneficiary is sole responsible for the whole action and for compliance with the provisions of the agreement.

Provisions concerning the award of procurement contracts are foreseen in the Financial Regulation (Article 137) and its Rules of Application\(^\text{11}\) (Article 209) as well as the grant agreement.

In principle, NSIs or other competent national authorities falling under Article 5 of Regulation 223/2009 of the European Parliament and of the Council cannot be proposed as pre-identified subcontractors in the application.

In the following situations these entities may, however, act as subcontractors:

- If a public procurement procedure, in accordance with the national legislation, is launched and these entities are selected,

- If public procurement procedures allow for a direct award of contracts (e.g. for low values),

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• If their participation is covered by an already existing framework contract.

Entities covered by Article 5 of Regulation N°223/2009 of the European Parliament and of the Council should normally be involved as co-beneficiaries. They may also cooperate as affiliates, if a legal or capital link exists between them and the grant beneficiary (see part I.2).

In cases where an audit certificate\textsuperscript{12} on the financial statements and underlying accounts for final payments is required for an action and where the costs for the implementation contract(s) exceed(s) EUR 60,000, the audit certificate shall certify specifically that such contracts have been awarded in accordance with the provisions of the General Conditions (Award of contracts and subcontracting).

Where the total costs for procurement contracts (authorised by the Commission, Eurostat) represent more than 20% of the total costs of the action, a corresponding provision is added to the Special conditions of the grant agreement. In case of an MBGA this rule applies to the global budget.

Eurostat should be informed (by simple e-mail) of the name of the subcontractor(s) carrying out any tasks identified in the technical annex of the grant agreement, as soon as they are known.

1.6 Any other direct costs

This item covers the following costs mentioned in the General Conditions of the grant agreement, provided they are based on a contract and an invoice is issued: "costs arising directly from requirements imposed by the agreement (dissemination of information, specific evaluation of the action, audits, translations, reproduction, etc.), including the costs of requested financial guarantees, provided that the corresponding services are purchased in accordance with Article II.9."

The most frequent examples are:

• Audit costs, where the grant agreement requires an audit report
• Translation costs, if requested by the Commission
• Organisation of workshops or meetings foreseen by the agreement (travel and subsistence costs for invited experts, rent of the venue, special equipment necessary for the workshop or meeting, small refreshments).

Refreshments (coffee, tea, etc.) offered during workshops or meetings can be considered as eligible costs covered by this item. See also item 2 below.

A sufficient level of detail has to be indicated in the estimated budget to enable the verification of the estimations made.

\textsuperscript{12} If the Union contribution is EUR 300 000 or more a certificate on the financial statements and underlying accounts, produced by an approved auditor or in case of public bodies, by a competent and independent public officer is compulsory. The certificate shall certify that the costs declared by the beneficiary in the financial statements on which the request for payment is based are real, accurately recorded and eligible in accordance with the grant agreement. In the case of a multi-beneficiary grant agreement and in case of a 'block' grant, the threshold of EUR 300 000 shall apply to each individual budget. A model audit certificate is provided by Eurostat.
Any other direct costs relating to the preparation of final reports and costs relating to audit certificates are eligible under this category even if they have incurred after the end date of the action, but no later than the date of submission of the final financial statement. These costs must, however, comply with all the general criteria concerning the eligibility of costs (see part II.A 1).

1.7 Indirect eligible costs

By way of derogation from the General Conditions of the grant agreement, the indirect costs incurred in carrying out the action may be eligible for flat-rate funding fixed at 30% of the total eligible direct personnel costs.

In the case of MBGA, the percentage of indirect costs shall not exceed 30% of the total eligible direct personnel costs per individual budget.

The 30% flat rate covers all indirect costs, independent of the possibility to identify these as being linked to the action by the accounting system. As a consequence, they cannot be included as direct costs of the action.

Indirect eligible costs comprise costs connected with infrastructures and the general operation of the organisation such as hiring or depreciation of buildings and plant, water/gas/electricity, maintenance, insurance, supplies and petty office equipment, communication and connection costs, postage, etc. and costs connected with horizontal services such as administrative and financial management, human resources, training, legal advice, documentation, IT, CPU times, etc.

2 Ineligible costs

According to the General Conditions of the grant agreement, ineligible (non eligible) costs are:

– return on capital;
– debt and debt service charges;
– provisions for losses or potential future liabilities;
– interest owed;
– doubtful debts;
– exchange losses;
– VAT paid by public bodies;¹³
– costs declared by the beneficiary and covered by another action or work programme receiving a Union grant;
– excessive or reckless expenditure;
– contributions in kind;

¹³ See also Article 187 of the Rules of Application.
Furthermore, **gifts or incentives** given to interviewees during data collection exercises in order to improve the response rate are not eligible.

Similarly, **social events** such as cultural visits, cocktails and **dinners** organised during seminars, workshops or meetings are not considered eligible.

In cases where **staff from the Commission** (or other EU institutions) participate in events of grant actions (by way of attendance or speeches at conferences, seminars, or other initiatives) the costs related to their participation must in no case be considered as eligible costs.

For reasons of completeness or transparency applicants may wish to include non-eligible contributions into their budget. In this case they should appear on the expenditure as well as on the income side under the respective item in order to balance the account.

**B - INCOME**

All income, whether resulting from the beneficiary’s own contribution or from third parties (external sponsors), must be estimated and declared.

The income side of the estimated budget should show:

– the own contribution (beneficiary's co-financing) from the applicant;
– the financial contribution from third parties earmarked to the eligible costs;
– the income generated by the action (e.g. the yield from sales of publications during the operation, or the fees charged to participants attending a conference);
– the contribution requested from the Commission (EU co-financing);
– the other financial contributions (covering non eligible costs) – if applicable.
PART III - ADDITIONAL INFORMATION

1 Applications for actions combining European and national surveys

In the context of EU funded surveys a beneficiary may wish to combine the respective EU survey with an existing national survey or to add a national part to the EU survey. In this case the beneficiary’s intention and the concrete situation have to be made clear in the application. EU financing will only cover the costs generated by the EU part.

With regard to the eligibility of costs, two cases may occur, requiring a different approach for the estimation and declaration of costs:

a) the applicant can clearly identify the costs for each part of the survey (EU and national)

In this case the estimated budget should only make reference to the eligible costs of the EU part\(^\text{14}\) (usual procedure for grant applications).

b) the applicant is not in a position to clearly identify and allocate the estimated costs to each part, but can give an indication of their proportion.

In this case the applicant has to indicate and explain the estimated repartition (% split) of the total direct costs\(^\text{15}\) of the cost item(s) concerned by both parts. The repartition key may, for example, be derived from the proportion of questions/variables included in each part and/or other criteria. The allocation of certain fix costs (e.g. IT, postal charges, training, etc) to the eligible costs of the EU part should take account of whether these costs are generated by the EU part or if they relate to an already existing national survey.

In the overall estimated budget the costs of the EU part are then to be presented as “eligible” costs, whereas costs concerning the national survey part have to be included as “ineligible” costs, with an indication of the applied repartition key.

During the evaluation procedure the beneficiary's proposal and the appropriateness of the proposed repartition key will be assessed.

If approved, an article in the Special Conditions of the grant agreement will provide for the corresponding conditions, allowing the Commission to control the total direct costs of the cost items to which the repartition key applies (eligible\(^\text{14}\) and ineligible costs of the survey) or, where applicable of the entire action.

This means that in case of an ex-ante or ex-post control the beneficiary will have to provide supporting documents for all costs incurred (eligible and ineligible costs) concerned by the repartition.

\(^{14}\) As concerns the eligibility of staff costs, Article 126 (3)(e) of the Financial Regulation specifies that staff costs of national administrations may be considered eligible to the extent that they relate to costs of activities which the public authority would not carry out, if the project concerned were not undertaken.

\(^{15}\) The 30% flat rate for indirect costs and the co-financing rate are applicable to the eligible direct costs of the EU part only.
If, due to changes in the implementation, the repartition key in the final financial statement differs from that provided in the estimated budget, the beneficiary has to provide a justification in the final implementation report. If the revised repartition key is approved, it will be applied for the calculation of the payment of the balance, which in any case will remain limited within the maximum EU contribution indicated in the grant agreement. Otherwise the Commission may decide to adapt the repartition key for the calculation of the payment of the balance according to its evaluation.

2 Adjustment of the estimated budget during the implementation of the action

Amendments to the grant agreement

Any amendment of the estimated budget which would alter the action as described in the Description of the action (Annex I of the grant agreement), the base or allocation of Union financing, has to be the subject of a written supplementary agreement between the parties.

Any request for amendment shall be duly justified and be sent to the other party in due time before it is due to take effect. At all events it should be sent no later than one month before the closing date of the action unless duly substantiated by the party requesting the amendment and accepted by the other party.

Budget transfers

It should, however, be noted that adjustments in form of transfers within the beneficiary's estimated budget are possible without an amendment, if

- the transfers do not affect the completion of the action (as laid down in the description of the action);
- the transfers are between items of eligible direct costs;

Please note that with regard to operational aspects of the implementation transfers to originally “empty” cost items may sometimes require an amendment. Exception: For transfers involving implementation contracts (sub-contracting) it is reminded that any recourse to the award of contracts while the action is under way shall be subject to an amendment.

- the transfer does not concern a lump sum.

The ceiling of 10% and 20% budget transfers remains valid only for grants signed before 2013, where this rule was stipulated in the grant.

In MBGA the budget transfers between the beneficiaries and between budget categories are allowed without an amendment. The only exception is where the transfer stems from subcontracting not envisaged in the initial description of the action in which case the Commission needs to approve the recourse to subcontracting.
3  Block grants

Since 2012 grants (i.e. EU contributions to co-financed actions) below 25.000 € are no longer awarded. When an invitation concerns more than one action, an applicant may propose to group several actions of which one or more are below 25.000€ threshold into a single grant agreement. This solution of "block grants" may also be proposed by Eurostat.

In this case, the applicant shall send a single proposal containing the description and the estimated budget for each proposed action. This means that parts II, III and IV of the application form as well as Annex III (Estimated budget) have to be filled in for each action.

If the application is selected the applicant will sign a single mono-beneficiary grant agreement covering all actions selected. Only one pre-financing payment (if applicable) and one final payment will be made. See item 4 below for rules on pre-financing.

Each action shall be considered as an individual one. **Transfers between the individual budgets of the different actions are not authorised.**

4  Pre-financing payments

As a general rule, the pre-financing is intended to provide the beneficiary with a float and can be given only if the nature of the project requires it. The invitation to submit proposals specifies if pre-financing is offered for the action or not. If the invitation specifies that pre-financing is not envisaged, requests will not be considered.

If a pre-financing is proposed, the corresponding % share is indicated in the application form. In this case, the applicant (coordinator in case of an MBGA) can opt for it, if the amount of Union contribution is beyond EUR 100,000. Exceptionally, and on duly justified request by the beneficiary, a pre-financing may be paid for grants below EUR 100,000.

In the case of a 'block grant', a pre-financing may be proposed for each action, for which the Union contribution exceeds EUR 100,000.

Where pre-financing is applied the Commission will automatically proceed with the payment within 30 days of the official date of receipt of the agreement signed by the last of the two parties. No payment request is needed.

**If pre-financing is applied in the context of an MBGA, a single pre-financing payment will be made to the account of the coordinator.**

The coordinator shall ensure that all the appropriate payments are made (pro rata according to their respective EC contributions) to the other beneficiaries without unjustified delay.

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16 Reminder: Another possibility to integrate actions ≤ EUR 25.000 is to propose a common action with a co-beneficiary. In this case an MBGA will be established. In any case, the total amount of the requested grant has to be above the threshold.

17 This equally applies to final payments of grant actions, where the coordinator is paid 100% for coordination tasks.
PART IV - HOW TO SUBMIT THE FINAL FINANCIAL STATEMENT

When a grant action is finished and the beneficiary prepares the final cost statement, the rules and procedures indicated in the corresponding grant agreement (signed a year or more before) are to be applied. This means, e.g., that for a grant agreement signed in 2011 the rules and procedures that were in force in 2011 apply, independently of whether these have changed in the meantime.

Therefore beneficiaries are invited to use for the final cost statement the same Excel budget template (or any other template of equal structure and calculations (e.g. for indirect costs, transfers, co-financing, etc.) as used for the estimated budget (or the last amended) of the respective grant (see Annex III of the application form and Annex II of the respective grant agreement).

Where beneficiaries cooperate with an affiliated entity, the detailed final financial statement has to clearly indicate which parts of costs have been incurred by the affiliate(s).

In the case of a Multi-beneficiary grant agreement (MBGA) each co-beneficiary establishes his own detailed financial statement (including costs of affiliates, if any) and submits it to the coordinator for the summary budget declaration of the action.

With regard to the budget template the explanations below are intended to facilitate a smooth, correct and clear cost declaration for actual costs and, in particular, for declarations using standard scales of units costs or mixed financing (i.e. using both scales and actual costs).

NEW: 2 possibilities to calculate annual working days/hours per person involved in a project

Option 1 (individual data are available)

Working days: 18
Total days per year: 365 days
(-) total number of weekend days over the year
(-) total number of holidays
(-) total number of illness days with a maximum of 10 days
(-) total number of public holidays in the year

Option 2 (individual data are not available)

You can calculate the average rate of staff costs using 215 working days per year or 1720 hours per year for each staff involved in a project.

18 According to the rules defined above the concept of 'direct productive hours' is not accepted by Eurostat. This concept was occasionally used in the past.

20/29
1 Filling in the Excel budget sheet

1.1 Declaration of ACTUALLY INCURRED staff costs

The declaration of actually incurred costs shall be made for each person involved in the action, by filling in their individual working days and daily rate. The column "Nb of persons", i.e. field [A], is envisaged for the calculation of the ESTIMATED BUDGET (only), when the precise allocation of staff involved in the action is usually not yet known (see example 1 below).

Example 1

<table>
<thead>
<tr>
<th>Name of the applicant</th>
<th>NSI Euroland</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title of the action</td>
<td>Pilot survey on xxx</td>
</tr>
</tbody>
</table>

### A. EXPENDITURE/COSTS OF THE ACTION

#### 1. Costs of staff assigned to the action

<table>
<thead>
<tr>
<th>Function/Category</th>
<th>Nb of persons</th>
<th>Days</th>
<th>Daily rate</th>
<th>Sub-Total</th>
<th>Excluding VAT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operational Staff</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Statisticians</td>
<td>12</td>
<td>30</td>
<td>200.00</td>
<td>72,000.00</td>
<td>72,000.00 €</td>
</tr>
<tr>
<td>IT experts</td>
<td>2</td>
<td>7.5</td>
<td>150.00</td>
<td>2,250.00</td>
<td>2,250.00 €</td>
</tr>
</tbody>
</table>

The estimated figures above would indicate that about 360 man-days of statisticians and 15 man-days of IT staff are envisaged for the given action, corresponding to an estimated amount of 72,000 and 2,250 Euros respectively. The final distribution and involvement of the individual staff throughout the project will usually differ from this estimation.

Consequently, at the moment of the FINAL FINANCIAL STATEMENT, the declared costs, in fact, have to reflect the actually incurred costs for each staff member involved (normally varying according to the personal remuneration situation, seniority, social charges, etc.). Therefore an individual cost line per person should be inserted and thus field [A] set at 1 (see example 2 below).

An exception can, however, be made for interviewers. Given the usually rather high number of "interviewers" involved in surveys with the same or a similar remuneration structure, an individual breakdown may not be necessary. Furthermore, interviewers may be paid by the number of questionnaires/interviews. Where the same basis for remuneration is used for all interviewers, it is sufficient to indicate the number of interviewers involved (as in example 3 below) and the basis on which they are paid.

---

19 A template (electronic file) is provided (as Annex III) with each invitation to submit a proposal. Please always use this version for the related estimated and final budget.
(questionnaire or days). The figures for the unit [B] and the corresponding rate [C] should then be adapted accordingly.

Example 2

<table>
<thead>
<tr>
<th>Name of the applicant</th>
<th>NSI Euroland</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title of the action</td>
<td>Pilot survey on xxx</td>
</tr>
</tbody>
</table>

**A. EXPENDITURE/COSTS OF THE ACTION**

**1. Costs of staff assigned to the action**

<table>
<thead>
<tr>
<th>Function / Category</th>
<th>Nb of persons [A]</th>
<th>Days [B]</th>
<th>Daily rate [C]</th>
<th>Sub/Total [(\text{A} \times \text{B} \times \text{C})]</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operational Staff</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Permanent staff</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Statistician 1</td>
<td>1</td>
<td>10</td>
<td>250.00</td>
<td>2,500.00 €</td>
</tr>
<tr>
<td>Statistician 2</td>
<td>1</td>
<td>60</td>
<td>220.00</td>
<td>17,600.00 €</td>
</tr>
<tr>
<td>Statistician 3</td>
<td>1</td>
<td>120</td>
<td>150.00</td>
<td>18,000.00 €</td>
</tr>
<tr>
<td>Statistician 4</td>
<td>1</td>
<td>15</td>
<td>170.00</td>
<td>2,550.00 €</td>
</tr>
<tr>
<td>Statistician 5</td>
<td>1</td>
<td>25</td>
<td>170.00</td>
<td>425.00 €</td>
</tr>
<tr>
<td>Statistician 6</td>
<td>1</td>
<td>30</td>
<td>170.00</td>
<td>5,100.00 €</td>
</tr>
<tr>
<td>IT expert 1</td>
<td>1</td>
<td>25</td>
<td>200.00</td>
<td>5,000.00 €</td>
</tr>
<tr>
<td><strong>Sub-Total permanent staff</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>51,175.00 €</strong></td>
</tr>
<tr>
<td>Temporary staff</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>IT expert</td>
<td>1</td>
<td>50</td>
<td>200.00</td>
<td>10,000.00 €</td>
</tr>
<tr>
<td><strong>Sub-Total temporary staff</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>10,000.00 €</strong></td>
</tr>
</tbody>
</table>

**Example 3**

<table>
<thead>
<tr>
<th>Other staff costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>80 interviewers (paid by questionnaires)</td>
</tr>
</tbody>
</table>

**Acceptance of paid sickness leave:** For the calculation of the working time, please use the actual working time per person involved the action. This means that only the real number of weekends, holidays, public holidays and the real number of illness days must be deducted. In case of a high number of absence days (illness/others), only a maximum of 10 days per person/year will be accepted (or pro rata). No averages (of holidays, illness/other) per person/year at organisation level will be allowed.

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\(^{20}\) Please note that interviewers should be put under item 1 only, if they form part of the statutory staff, and are not sub-contracted.
1.2 Declaration using SCALES OF UNIT COSTS

The rates to be used in the costs declaration are those laid down in the corresponding grant agreement (and not those of the running calendar year). If they are not mentioned in the grant agreement, real costs are to be declared.

The declaration of staff costs should be made on the total number of man-days worked by each staff category, without individual breakdown. This means that in principle no more than 6 lines (1 for each category used out of the 6 existing) are requested.

It is not necessary to distinguish between permanent and temporary staff or to separate the category “Administrative staff” (as suggested by the template).

It would be helpful to indicate by a headline, as in the example, that the standard scales option is used for the declaration.

The names of the categories should be the same as in the grant agreement, i.e. the following:

- High management staff
- Senior statistician/researcher
- Statistician/researcher
- IT expert
- Administrative staff
- Interviewer

In the final financial statement the number of persons involved\(^\text{21}\) should be indicated in front of the category, while the multiplication factor under [A] should – for reasons of automatic calculation – be set at 1 (see example 4).

The total number of man-days worked per category \(^\text{1}\) should be indicated under [B] and the corresponding standard scales rate for the category under [C].

Mixed financing – scales and actually incurred costs\(^\text{2}\):

There may be situations in which staff of a category has been involved in the action, for which no standard scales have been authorised ex ante by the Commission. In that case the beneficiary shall declare the staff costs of the "lacking" category as actually incurred costs. In example 4, the beneficiary has not been authorised to use standard scales for the category "Interviewers" and therefore the corresponding costs are declared as "actually incurred" (as described under part IV.2.1).

\(^{21}\) The indication of the number of staff involved allows drawing a limited sample in case of controls, which will be based on time registrations of some of the staff and their allocation to the category.
### Example 4

**FINAL FINANCIAL STATEMENT**

<table>
<thead>
<tr>
<th>Name of the applicant</th>
<th>NSI Euroland</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title of the action</td>
<td>Pilot project yyy</td>
</tr>
</tbody>
</table>

#### A. EXPENDITURE/COSTS OF THE ACTION

1. Costs of staff assigned to the action

<table>
<thead>
<tr>
<th>Function / Category</th>
<th>Nbr of persons (A)</th>
<th>Days (B)</th>
<th>Daily rate (C)</th>
<th>SubTotal (AxBxC)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operational Staff</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>SCALES OF UNIT COSTS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7 Senior statisticians/researchers</td>
<td>1</td>
<td>250</td>
<td>220.00</td>
<td>55,000.00 €</td>
</tr>
<tr>
<td>10 Statisticians/researchers</td>
<td>1</td>
<td>300</td>
<td>190.00</td>
<td>57,000.00 €</td>
</tr>
<tr>
<td>5 IT experts</td>
<td>1</td>
<td>75</td>
<td>180.00</td>
<td>13,500.00 €</td>
</tr>
<tr>
<td>2 Administrative staff</td>
<td>1</td>
<td>60</td>
<td>150.00</td>
<td>9,000.00 €</td>
</tr>
<tr>
<td><strong>Total permanent staff</strong></td>
<td></td>
<td></td>
<td></td>
<td>134,500.00 €</td>
</tr>
<tr>
<td><strong>Sub-Total temporary staff</strong></td>
<td></td>
<td></td>
<td></td>
<td>0.00 €</td>
</tr>
</tbody>
</table>

#### ACTUALLY INCURRED COSTS

<table>
<thead>
<tr>
<th>Permanent staff</th>
<th>Sub-Total permanent staff</th>
<th>0.00 €</th>
</tr>
</thead>
<tbody>
<tr>
<td>Temporary staff</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Interviewers (paid by questionnaire)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>10000</td>
<td>15.00</td>
</tr>
<tr>
<td><strong>Sub-Total temporary staff</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other staff costs</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Sub-Total other staff costs</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total staff costs</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
2 General recommendations

- When preparing the final financial statement, declare all eligible costs incurred for the entire action and do not limit the costs declaration to the grant ceiling (max. EC- Contribution).

- When filling in the payment request template, please provide all requested information and do not change or delete any paragraphs (unless indicated as option in grey).

- Only actually incurred costs are to be included in the financial statement – estimation or averages of costs will not be accepted; except for staff costs based on scales of unit costs.

- Use exactly the same % of co-financing and of indirect costs as indicated in the signed grant agreement.

- Make sure that all references relevant for the allocation of costs to the given action (date, object, amount and the currency) are visible on the supporting documents.

- For questions concerning the application of rules or the eligibility of certain costs (e.g. VAT, equipment costs, etc.) always refer to the provisions included in the respective grant agreement and the "Guide for applicants" related to that grant agreement.

- In case of block grants one single payment request should be sent at the end of the last action foreseen in the grant. In accordance with the grant agreement, no request for payment by individual action will be treated.

3 Useful reminders

Exchange rate: a new provision is applicable since 2013 in favour of the beneficiaries:
The General Conditions of the grant agreement specify concerning the conversion into euro:

"Beneficiaries with general accounts in a currency other than the euro shall convert costs incurred in another currency into euro at the average of the daily exchange rates published in the C series of Official Journal of the European Union, determined over the corresponding reporting period. Where no daily euro exchange rate is published in the Official Journal of the European Union for the currency in question, conversion shall be made at the average of the monthly accounting rates established by the Commission and published on its website (http://ec.europa.eu/budget/contracts_grants/info_contracts/inforeuro/inforeuro_en.cfm), determined over the corresponding reporting period.

Beneficiaries with general accounts in euro shall convert costs incurred in another currency into euro according to their usual accounting practices."

The OJ source is based on the exchange rate published by the ECB. The ECB site allows downloading Excel tables with the daily exchange rates for the calculation. A direct calculation of averages per period is possible through a database.

Duty to keep documents: the General Conditions of the grant agreement specify:

"The beneficiaries shall keep all original documents, especially accounting and tax records, stored on any appropriate medium, including digitalised originals when they are authorised by their respective national law and under the conditions laid down therein, for a period of five years starting from the date of payment of the balance. This period shall be limited to three years if the maximum amount specified in Article 1.3 is not more than EUR 60 000."

4 Supporting documents

In line with the General Conditions of the grant agreement the Commission may, when processing the final financial statements, at any moment ask the beneficiary for supporting documents. A good practice is to collect the respective documentation, as foreseen in the grant agreement, from the outset of the action and to keep it available during the envisaged period. In case of Multi-beneficiary grant agreements each beneficiary should keep the documentation related to the own budget ready in order to make it available to the co-ordinator if a corresponding request is addressed to him by the Commission. In any case will the co-beneficiaries provide the co-ordinator with the details of incurred cost for the financial statements foreseen in the grant agreement.

The list below summarises for each cost item the supporting documents that may be requested and should therefore be kept available. While some documents do in any case constitute the basis for drawing up the final financial statement, others may be requested in the course of controls.

4.1 Staff costs:

- Employment contract, staff regulation, evidence justifying the internal staff category;
- Time records (signed time sheets, electronic time registration) clearly indicating the link with the action;
- Evidence for gross salary (payroll/salary slip) and other statutory costs included in the remuneration;
- Evidence to justify the social security charges and/or other employer charges (official documents showing the rates, declaration to national authorities ...);
- Copy of civil contracts;
- Explanation from the beneficiary concerning the calculation of the rates being declared.

Please note that when scales of unit costs are used, no documentation on salaries and social security charges and/or other employer's charges is requested before the final payment. Proofs for individual time registration linked to the action and the proof of the category of staff involved in the action will, however, be essential. This applies equally to interviewers.

4.2 Travel and subsistence costs for the staff involved in the action:

- List detailing the travel and subsistence;
- Beneficiary's usual practices on travel and subsistence costs (if available);
- Copy of the invoices and tickets (or boarding passes);
- Project accounting (clear audit trail showing the link with the action).

22 The beneficiary shall provide any information, including information in electronic format, requested by the Commission. See also item IV.1.
23 Non-exhaustive list.
4.3 **Depreciation costs of equipment:**

- List detailing the equipment;
- Beneficiary's tax and accounting rules on depreciation costs of equipment;
- Declaration of the percentage of the use in the action;
- Copy of the suppliers' invoices;
- Project accounting (clear audit trail showing the link with the action).

4.4 **Costs of consumables and supplies:**

- List detailing consumables and supplies;
- Copy of contracts and/or invoices;
- Project accounting (clear audit trail showing the link with the action).

4.5 **Costs entailed by procurement contracts awarded by the beneficiary for the purpose of carrying out the action (sub-contracting):**

- List detailing subcontractors;
- Copy of contracts and/or invoices;
- Copy of documents related to the procurement procedure;
- Copy of existing framework contracts covering the use of subcontracting;
- If the beneficiary is a public body, declaration that national public procurement rules were applied;
- Copy of individual contracts and proof of payment in case of field surveys.

4.6 **Any other direct costs:**

- List detailing other direct costs;
- Copy of contracts and/or invoices (cost of dissemination of information, specific evaluation of the action, audits, translations, reproduction, etc.);
- Project accounting (clear audit trail showing the link with the action).

4.7 **Indirect costs**

No supporting documents are required for the costs covered by the flat rate.
# ANNEX 1 – EU subsistence rates

<table>
<thead>
<tr>
<th>DESTINATIONS</th>
<th>Daily subsistence allowance in €</th>
<th>Maximum hotel price in €</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Austria</td>
<td>95</td>
<td>130</td>
<td>225</td>
</tr>
<tr>
<td>Belgium</td>
<td>92</td>
<td>140</td>
<td>232</td>
</tr>
<tr>
<td>Bulgaria</td>
<td>58</td>
<td>169</td>
<td>227</td>
</tr>
<tr>
<td>Cyprus</td>
<td>93</td>
<td>145</td>
<td>238</td>
</tr>
<tr>
<td>Czech Republic</td>
<td>75</td>
<td>155</td>
<td>230</td>
</tr>
<tr>
<td>Denmark</td>
<td>120</td>
<td>150</td>
<td>270</td>
</tr>
<tr>
<td>Estonia</td>
<td>71</td>
<td>110</td>
<td>181</td>
</tr>
<tr>
<td>Finland</td>
<td>104</td>
<td>140</td>
<td>244</td>
</tr>
<tr>
<td>France</td>
<td>95</td>
<td>150</td>
<td>245</td>
</tr>
<tr>
<td>Germany</td>
<td>93</td>
<td>115</td>
<td>208</td>
</tr>
<tr>
<td>Greece</td>
<td>82</td>
<td>140</td>
<td>222</td>
</tr>
<tr>
<td>Hungary</td>
<td>72</td>
<td>150</td>
<td>222</td>
</tr>
<tr>
<td>Ireland</td>
<td>104</td>
<td>150</td>
<td>254</td>
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Source: Commission Decision of 18/11/2008 concerning general implementing provisions adopting the “Guide to missions for officials and other servants of the European Commission”. 
### ANNEX 2 - Model time sheet

#### TIME SHEET

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<th>Organisation</th>
<th>Project:</th>
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**Year:**  
**Month:**  
**Name of the staff & function/category:**

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<th>Week 1</th>
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<th>Wednesday</th>
<th>Thursday</th>
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<table>
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<table>
<thead>
<tr>
<th></th>
<th>Date</th>
<th>Signature of the staff</th>
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</thead>
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<table>
<thead>
<tr>
<th></th>
<th>Date</th>
<th>Signature of the responsible</th>
</tr>
</thead>
<tbody>
<tr>
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</table>

**Grand Total** 0

Instructions:  
To be filled in from the first day of the action.  
The value to be filled in per day is a proportion of a full day work starting from 0 to maximum 1 (ex: 0.2 for one fifth of a day work. If you work 7.5 hours a day on average, this 0.2 proportion represents 1.5 hour.)

---

24 This template is only an example; beneficiaries may use timesheets of their organisation or any other effective time-recording system.