

ANNEX 3

Supporting documents to be attached to the grant application¹	
IDENTITY DOCUMENTS	
- Photocopy of grant applicant's identity card, passport or equivalent ²	<input type="checkbox"/>
- Applicant's memorandum and articles of association, instrument of incorporation or equivalent ³	<input type="checkbox"/>
- Applicant's official registration certificate	<input type="checkbox"/>
- Declaration or certificate of non-liability for VAT (if applicable)	<input type="checkbox"/>
- Document giving details of the applicant's bank account or sub-account into which the Community grant will be paid. This document must be produced or certified by the bank concerned and must clearly show the data referred to at 1.2. ⁴	<input type="checkbox"/>

¹ The list is not intended to be exhaustive. It should be adapted / supplemented in accordance with the type of grant envisaged and the type of potential beneficiary and with the selection and award criteria laid down in the basic act and the call for proposals, in particular as regards financial documents and any other document which the authorising officer considers necessary.

Article 173 of the detailed rules for the implementation of the Financial Regulation provides that grant applicants must produce a declaration on their honour (annexed to the grant application) and, for applications for grants over EUR 25 000, any supporting documents requested, on the basis of his risk assessment, by the authorising officer responsible.

These supporting documents can in particular consist of the profit and loss account and the balance sheet of the last financial year for which this account have been closed. The request for such documents is indicated in the call for proposals.

² Only if the applicant is a natural person.

³ Not applicable to national public authorities in the strict sense. For public-sector entities which derive from the national authorities, provide the founding act, decision or regulation justifying their public-sector status.

⁴ This document may be provided later.

<p><i>[FINANCIAL DOCUMENTS</i></p> <p>- Applicant's annual accounts (or annual budget in the case of a public-sector body) for the last [...] ⁵ year(s) for which the accounts have been closed, including any annexes or other official documents commenting on and supplementing the financial data in the annual accounts</p>	<input type="checkbox"/>
<p>- External audit report by an approved auditor certifying the accounts for the last [...] year(s) for which they have been closed and giving an assessment of the applicant's financial viability for the period during which the action or work programme will be carried out⁶</p>	<input type="checkbox"/>
<p><i>OTHER DOCUMENTS</i></p> <p>- Curriculum vitae for those primarily involved in implementing the action or work programme</p>	<input type="checkbox"/>
<p>- Letter of commitment from any third parties involved in implementing the action</p>	<input type="checkbox"/>
<p>- Letter of commitment from any external sponsors</p>	<input type="checkbox"/>
<p>- References relating to any other actions completed in the relevant field by the applicant</p>	<input type="checkbox"/>

⁵ Give the number of years.

⁶ Pursuant to Article 173.4 of the Rules for the implementation of the Financial Regulation (OJ L 357, 31.12.2002), as modified by Regulation 478/2007 (JO L 111, 28.04.2007), an external audit report certifying the accounts for the last financial year available and giving an assessment of the financial viability of the applicant is compulsory for actions where the cost to be financed exceeds EUR 500 000 and for operating grants of over EUR 100 000, where it is the first application made by any one beneficiary to an authorising officer in any one budget year. Public bodies and international organisations are exempt from this obligation.

In the case of agreements linking the Commission with several beneficiaries, these thresholds should be applied per beneficiary. In the case of partnerships, the audit report must relate to the two last financial years available and will be obligatory before the framework agreement is concluded.

The authorising officer responsible may, according to their risk analysis, waive the obligation to present this audit for secondary and higher education establishments and for beneficiaries who have accepted joint and several liability in the case of agreements with a number of beneficiaries.