



EUROPEAN COMMISSION
DIRECTORATE GENERAL
ECONOMIC AND FINANCIAL AFFAIRS
Policy strategy and co-ordination
Forecasts and economic situation

Business and Consumer Surveys

FINANCIAL MANAGEMENT OF GRANT AGREEMENTS

Aide-memoire for drawing up financial estimates and financial statements

October 2010

1. Introduction

As a consequence of the European Commission's revision of Financial Regulation and of its Implementing rules on 1 May 2007¹, the administrative and financial management of grant agreements in the framework of the Joint Harmonised European Union Programme of Business and Consumer Surveys has changed. Hereafter you will find some of the more important rules to be followed for the preparation of financial estimates and financial statements.

2. Call for proposals

Under the latest call for proposals for carrying out surveys as part of the Joint EU Harmonised Programme of Business and Consumer Surveys ECFIN/A3/2010/020, a framework partnership agreement between the Commission and the selected specialised bodies over a period of four years will be concluded. Under this framework partnership agreement, which will specify the common objectives and the nature of the actions planned, four specific annual grant agreements may be concluded between the parties. The first of these specific grant agreements will concern the period from May 2011 to April 2012.

3. Financial estimates or budget

Generally, the specific grant agreement covers the period from May of year t to April of year $t+1$.

In order to have the annual specific grant agreement ready for signature in early April of year t , a *financial estimate* needs to be submitted *in January of year t* . The financial estimate should closely follow the model developed by DG ECFIN (see Annex 1). Institutes, which carry out several surveys, need to submit a financial estimate for *each survey* (consumer, construction, retail trade, services, industry or investment) and an aggregate financial estimate, which is a simple summation of the individual sector estimates (when using the DG ECFIN's excel model, this is calculated automatically).

The financial estimate provides **an estimate of the costs** (Part: Expenditure / Eligible costs) and of **the receipts** (Part: Financing plan). **The applicant certifies that the costs given are necessary and exclusively related to the implementation of the action or work programme.** Costs and receipts must be detailed, in balance and presented in euros, exclusive of VAT unless the applicant can demonstrate that VAT cannot be recovered². In case of a difference between total costs, on the one hand, and total receipts from external resources (i.e. the Commission grant and income from third parties, e.g. government subsidies, sales etc.), on the other, this difference has to be covered by "contributions by the applicant".

¹ Council Regulation (EC, Euratom) No 1995/2006 of 13 December 2006 amending Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities (OJ L 390 of 30.12.2006, p. 1) and Commission Regulation no. 478/2007 of 23 April 2007, amending Commission Regulation no. 2342/2002 (OJ L 111 of 28.4.2007, p.1).

² In this case, a certificate on non-liability from the tax authorities has to be provided.

3.1 Direct costs

Estimates for **direct costs** must be broken down into the following three headings:

- I. Depreciation of equipment
- II. Administrative costs
- III. Staff costs

Each of these three cost categories needs to be broken down further.

I. Depreciation of equipment

It should be specified which equipment is depreciated (e.g. PC, scanner, fax, printer etc.) and its depreciation rate.

II. Administrative costs

These costs should be broken down as follows:

II.1 Subcontracting costs

In case of subcontracting (see Article II.10 of the Framework partnership agreement), *additional information* as detailed in Annex 2 needs to be provided. A copy of the signed contract should be enclosed.

II.2 Travelling costs and subsistence allowances

II.3 Printing, translating, mailing, telephone, fax

II.4 Costs of material (e.g. paper, envelopes, toner, etc.)

II.5 Others (e.g. licence fee, use of address, etc.)

III. Staff costs

In the case of the staff costs details *for each staff category* (i.e. researcher, secretary, interviewers, technical staff etc.) should be provided. The details should specify the number of persons, their salaries (weekly/monthly/yearly) and time allocated to Business and Consumer Surveys. In some cases it might be possible to quantify the expected number of hours/days worked for each survey. In other cases, a ratio has to be applied (based e.g. on an estimated time allocation or on the number of questions in the EU survey in relation to the total number of questions). The calculation of the ratio needs to be transparent.

3.2 Indirect costs

Estimates for **indirect costs** cannot exceed 7% of the total estimated direct costs.

For an overview of eligible direct costs and indirect costs, please see Annex 3.

4. Grant and grant percentage

The Commission contribution (grant) cannot exceed 50% (grant percentage) of the estimated total eligible costs.

→ *Important points to note:*

1. The financial estimate should avoid to over- or under-estimate costs since the financial risks of such an over- or under-estimation are borne by the beneficiary.

In particular, actual costs for the *major cost items* (i.e. 'Depreciation of equipment', 'Administrative costs', 'Staff costs' and 'Indirect costs') beyond the 10% limit will not be considered as eligible costs (Article 4 of the Specific grant agreement). Overspending of up to 10% for one cost item can be compensated for by an under spending of costs for another cost item.

For example (see **Annex 4 – Budget statement**), the following amounts were estimated in the three main headings:

I. Depreciation of equipment:	€ 1.000
II. Administrative costs:	€ 5.000
III. Staff costs:	€ 10.000
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Total direct costs:	€ 16.000
Indirect costs (max 7% of Total direct costs):	€ 1.120
Total costs:	€ 17.120

The Commission contribution is set at € 5.136 (grant), representing 30.00% (grant percentage) of the costs.

After the end of the action the actual costs amount to:

Case A

Annex 5A – Detailed list

Annex 5B – Final financial statement

I. Depreciation of equipment:	€ 800
II. Administrative costs:	€ 7.000
III. Staff costs:	€ 12.000
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Total direct costs:	€ 19.800
Indirect costs (max 7% of Total direct costs):	€ 1.386
Total costs:	€ 21.186

Only the following amounts would be considered eligible:

I. Depreciation of equipment:	€ 800
II. Administrative costs:	€ 5.500 (€ 5.000 + 10%)
III. Staff costs:	€ 11.000 (€ 10.000 + 10%)
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Total direct costs:	€ 17.300
Indirect costs (max 7% of Total direct costs):	€ 1.211

Total costs: € 18.511 (> € 17.120 estimated total costs)

Since the total eligible amount is higher than the estimated one the full grant amount will be paid to the beneficiary, i.e. € 5.136 (see Annex 5C).

Case B

Annex 6A – Detailed list

Annex 6B – Final financial statement

I. Depreciation of equipment:	€ 2.000
II. Administrative costs:	€ 3.800
<u>III. Staff costs:</u>	<u>€ 12.000</u>
Total direct costs:	€ 17.800
Indirect costs (max 7% of Total direct costs):	€ 1.246

Total costs: € 19.046

Only the following amounts would be considered eligible:

I. Depreciation of equipment:	€ 1.100 (€ 1.000 + 10%)
II. Administrative costs:	€ 3.800
<u>III. Staff costs:</u>	<u>€ 11.000 (€ 10.000 + 10%)</u>
Total direct costs:	€ 15.900
Indirect costs (max 7% of Total direct costs):	€ 1.113

Total costs: € 17.013 (< € 17.120 estimated total costs)

Since the total eligible amount is lower than the estimated one the grant percentage has to be applied and only the following amount will be paid to the beneficiary: € 17.013 x 30% = € 5.103,90 (see Annex 6C).

2. In case of erroneous financial estimates an amendment should be requested as early as possible (at the latest 1 month before the expiry of the specific grant agreement). Such an amendment may help to avoid an *ex post* reduction of the grant (in general, an *ex post* increase in the agreed grant amount is not possible – see above).

5. Pre-financing

Within 45 days of the date when the last of the two parties signs the specific agreement a pre-financing payment shall be made to the partner, representing 40% of the maximum amount of the grant specified in Article 3 of the Specific grant agreement).

6. Final financial statement(s) and payment request

The final financial statement for each survey reflecting the actual costs during the whole period of the action, i.e. May of year t – April of year $t+1$ should be submitted in *June/July* of year $t+1$.

The final financial statement(s) (see Annex 5B and 6B) should have the same structure as the financial estimate(s) and the costs have to be duly justified, i.e. the statement has to be *based on actual costs* and not on cost estimates.

The statement should be accompanied by the detailed list (see Annexes 5A and 6A) containing the details for all direct costs. Only the costs which are traceable and identifiable in the beneficiary's cost accounting system will be considered as eligible costs.

Both, the financial statement(s) and detailed list(s) should be transmitted also in electronic form to unit ECFIN.A.4.

All costs have to be related to the eligible period, i.e. 1 May of year t – 30 April of year $t+1$. The invoices issued before or after that period (e.g. some material can be bought in advance, before the action starts; telephone bills are usually issued the following month, etc.) should be clearly marked with an explanation and confirmation on the eligible period to avoid any confusion.

The costs shall be presented in local currency and in euro (the date of the conversion rate is specified in the specific grant agreement).

In the detailed list, for all individual costs items, which are *directly* attributable to the EU surveys invoice number, date of issue and short description should be provided. If such a direct attribution is not feasible, *a ratio on the overall cost* for this cost item has to be applied. There are no general rules on the ratio to be applied but in most cases institutes base these ratios on manpower or imputed turnover. What is important is that the derivation of the ratio is *transparent* and communicated to unit ECFIN.A.4.

In cases where invoice numbers cannot be supplied, the costs should be identified by a reference number from the accounting department. If excerpts from a ledger are submitted the link between items in the ledger and the cost items in the detailed list must be made clear. More generally, a clear link between the financial statement and the documents containing the cost details should be established. This can be achieved, for instance, by creating sub-totals and using the same item numbers (I.1, I.2, etc.) in both documents. In any case, it is recommendable to add as much explanation as possible on the calculation method.

The final financial statement also needs to contain complete information on receipts (Part: Financing plan). If the institute receives *subsidies from third parties* an attestation is required from these contributors containing the name, the amount and the year of the contribution.

In addition, the statement has to be accompanied by a declaration that all costs declared are actual costs and all receipts have been declared (see Annex 7).

In case of doubts about whether the financial statement is in line with the requirements, institutes can send a draft to unit ECFIN.A.4 for comments. In doing so they can avoid unnecessary delays that occur when, in case of an incorrect/incomplete statement, the payment procedure has to be officially stopped.

Unit ECFIN.A.4 will contact the institute in case of further clarifications on the submitted financial statements.

7. Changes on the side of beneficiaries

In case of changes in the name of the institute, persons signing contracts, legal status of the institute, address, contact person or bank account, **unit ECFIN.A.4 should be informed as soon as possible**, preferably before any change occurs.

8. List of annexes

- Annex 1: Forward budget statement
- Annex 2: Information on subcontracting
- Annex 3: Overview of eligible direct and indirect costs
- Annex 4: Forward budget statement (example)
- Annex 5A: Detailed list of the eligible costs (case A)
- Annex 5B: Final financial statement (case A)
- Annex 5C: Eligible costs by the Commission (case A)
- Annex 6A: Detailed list of the eligible costs (case B)
- Annex 6B: Final financial statement (case B)
- Annex 6C: Eligible costs by the Commission (case B)
- Annex 7: Declaration on actual costs

FORWARD BUDGET STATEMENT FOR GRANT AGREEMENT PERIOD MAY year t - APRIL year t+1
 FINANCING PLAN AND COSTS OF THE SURVEYS
 (see Framework partnership agreement: Article II.15 on Eligible costs)

INSTITUTE : Statistical institute
 SURVEY : Consumer

FINANCING PLAN

	BUDGET EURO
TOTAL	0,00
Direct Revenue	0,00
Direct revenue expected from the action <i>(please specify)</i>	
Contributions	0,00
By other organisations <i>(please specify which organisations + attach certificate or declaration, ...)</i>	0,00
Own contribution	
Requested from the Commission (rounded to the nearest ten)	

EXPENDITURE / ELIGIBLE COSTS

Budget item	TOTAL COSTS	BUDGET EURO
	Direct Costs	0,00
I.	Depreciation of equipment <i>(please specify which equipment)</i>	0,00
II.	Administrative costs	0,00
II.1	Subcontracting costs <i>(please supply full details on separate sheet)</i>	0,00
II.2	Task 1 - Travelling costs and subsistence allowances	0,00
II.3	Printing, translating, mailing, telephone, fax	0,00
II.4	Costs of material <i>(please specify)</i>	0,00
II.5	Others <i>(please specify)</i>	0,00
III.	Staff Costs	0,00
III.1	Other statutory costs	0,00
	Indirect costs (max. 7% of total eligible direct costs)	

Such as : depreciation of copy machine, fax, pc, scanner, ...
 Also specify the rate of depreciation for each item

Such as : envelopes, paper, toner, ...

Such as : licence fee of ..., use of addresses, (part) of CATI, (part) of Omnibus, ...

Please specify denomination of staff categories, such as : interviewers, researchers, executives, technical staff, secretariat, ...
 Please specify unit costs for each category : salary x number of persons x days or months

Such as : subsidised meal, pension scheme, ...

Such as : overhead costs, heating, electricity, water, rent, computer and other maintenance costs, ...

Information on Subcontracting / Contracts for implementing part of the action

Contracts must be awarded to the tender offering **best value for money**, that is to say, to the tender offering the best price-quality ratio, in compliance with the **principles of transparency** and equal treatment for potential contractors, care being taken to avoid any conflict of interest. Please see Article II.10 of the Framework partnership agreement.

The information below must be given *for each contract* covering a heading or sub-heading of the costs of the action concerned:

A copy of the signed contract should be enclosed.

Contractor's official name :

Part of work to be subcontracted (in %)

Period of validity of tender :

Tasks involved:

Reasons for contracting out implementation work:

Description of selection procedure:

date and signature

PART B - FINANCIAL PROVISIONS OF THE FRAMEWORK PARTNERSHIP AGREEMENT

ARTICLE II.15 – ELIGIBLE COSTS

II.15.1 To be considered eligible for Community funding, costs must satisfy the following general criteria:

- they must be connected with the subject of the specific agreement and they must be provided for in the estimated budget annexed to it;
- they must be necessary for carrying out the action covered by the specific agreement;
- they must be reasonable and justified and they must accord with the principles of sound financial management, in particular in terms of value for money and cost-effectiveness;
- they must be generated during the period of eligibility for Community funding as specified in the specific agreement;
- they must be actually incurred by the partner, be recorded in his accounts in accordance with the applicable accounting principles, and be declared in accordance with the requirements of the applicable tax and social legislation;
- they must be identifiable and verifiable.

The partner's internal accounting and auditing procedures must permit direct reconciliation of the costs and revenue declared in respect of the action with the corresponding accounting statements and supporting documents.

II.15.2 In the case of an operating grant, the following operating costs are eligible provided that they satisfy the criteria set out in the previous paragraph:

- the cost of staff, comprising actual salaries plus social security charges and other statutory costs included in the remuneration, provided that this does not exceed the average rates corresponding to the beneficiary's usual policy on remuneration;
- travel and subsistence allowances for staff, provided that they are in line with the beneficiary's usual practices on travel costs or do not exceed the scales approved annually by the Commission;
- the purchase cost of equipment (new or second-hand), provided that it is written off in accordance with the tax and accounting rules applicable to the beneficiary and generally accepted for items of the same kind. Only the portion of the equipment's depreciation corresponding to the period of eligibility for Community funding covered by the agreement may be taken

into account by the Commission, except where its nature and/or use justifies different treatment by the Commission;

- costs of consumables and supplies;
- costs entailed by other contracts awarded by the beneficiary for the purposes of implementing the work programme, provided that the conditions laid down in Article II.7 are met;
- costs arising directly from requirements imposed by the agreement (in particular, audit costs), including the costs of any financial services (especially the cost of financial guarantees);
- overheads.

II.15.3 In the case of a grant for an action, the eligible costs consist of direct costs and indirect costs.

The eligible direct costs for an action are those costs which, with due regard for the conditions of eligibility set out in paragraph 1, are identifiable as specific costs directly linked to implementation of the action and which can therefore be booked to it direct. In particular, the following direct costs are eligible provided that they satisfy the criteria set out in paragraph 1:

- the cost of staff assigned to the action, comprising actual salaries plus social security charges and other statutory costs included in the remuneration, provided that this does not exceed the average rates corresponding to the partner's usual policy on remuneration;
- travel and subsistence allowances for staff taking part in the action, provided that they are in line with the partner's usual practices on travel costs or do not exceed the scales approved annually by the Commission;
- the purchase cost of equipment (new or second-hand), provided that it is written off in accordance with the tax and accounting rules applicable to the partner and generally accepted for items of the same kind. Only the portion of the equipment's depreciation corresponding to the duration of the action and the rate of actual use for the purposes of the action may be taken into account by the Commission, except where the nature and/or the context of its use justifies different treatment by the Commission;
- costs of consumables and supplies, provided that they are identifiable and assigned to the action;
- costs entailed by other contracts awarded by the partner for the purposes of carrying out the action, provided that the conditions laid down in Article II.10 are met;
- costs arising directly from requirements imposed by the framework agreement or the specific agreement (dissemination of information, specific

evaluation of the action, audits, translations, reproduction, etc.), including the costs of any financial services (especially the cost of financial guarantees);

The eligible indirect costs for an action are those costs which, with due regard for the conditions of eligibility set out in paragraph 1, are not identifiable as specific costs directly linked to implementation of the action which can be booked to it direct, but which can be identified and justified by the partner using his accounting system as having been incurred in connection with the eligible direct costs for the action. They may not include any eligible direct costs.

By way of derogation from paragraph 1, the indirect costs incurred in carrying out an action may be eligible for flat-rate funding fixed at not more than 7%¹ of the total eligible direct costs. If provision is made in the specific agreement for flat-rate funding in respect of indirect costs, they need not be supported by accounting documents.

II.15.4 The following costs shall not be considered eligible:

- return on capital;
- debt and debt service charges;
- provisions for losses or liabilities;
- interest owed;
- doubtful debts;
- exchange losses;
- VAT, unless the partner can show that he is unable to recover it;
- costs declared by the partner and covered by another action or work programme receiving a Community grant;
- excessive or reckless expenditure.

II.15.5 Contributions in kind shall not count as actual expenditure by the partner and shall not constitute eligible costs. In the case of cofinancing in the form of contributions in kind complying with the conditions laid down in Article I.4, a financial value shall be placed on the contributions and the same amount will be included in the costs of the action as ineligible costs and in receipts from the action as cofinancing in kind. The partner shall undertake to obtain these contributions as provided for in the specific agreement.

II.15.6 By way of derogation from paragraph 3, indirect costs shall not be eligible under a grant for an action awarded to a partner who already receives an operating grant from the Commission during the period in question.

¹ The 7% ceiling may be exceeded by a reasoned Commission decision (where appropriate, provision for this should be included in the Special Conditions and the specific agreement).

FORWARD BUDGET STATEMENT FOR GRANT AGREEMENT PERIOD MAY year t - APRIL year t+1
FINANCING PLAN AND COSTS OF THE SURVEYS
(see Framework partnership agreement: Article II.15 on Eligible costs)

INSTITUTE : Statistical institute
SURVEY : Consumer

FINANCING PLAN	BUDGET EURO
TOTAL	17.120,00
Direct Revenue	0,00
Direct revenue expected from the action <i>(please specify)</i>	
Contributions	17.120,00
By other organisations <i>(please specify which organisations + attach certificate or declaration, ..)</i>	0,00
Own contribution	11.984,00
Requested from the Commission	5.136,00

EXPENDITURE / ELIGIBLE COSTS		BUDGET EURO
Budget item	TOTAL COSTS	17.120,00
	Direct Costs	16.000,00
I.	Depreciation of equipment <i>(please specify which equipment)</i>	1.000,00
	Computer hardware (depr. rate 20)%	500,00
	Headphones (depr. rate 15%)	100,00
	Scanner (depr. rate 15%)	100,00
	Fax machine 25% (depr. rate 15%)	200,00
	10 PC's (depr. rate 15%)	100,00
II.	Administrative costs	5.000,00
II.1	Subcontracting costs <i>(please supply full details on separate sheet)</i>	0,00
	Task 1 -	
II.2	Travelling costs and subsistence allowances	1.250,00
	Workshop - Brussels (1 person)	1.250,00
II.3	Printing, translating, mailing, telephone, fax	1.800,00
	postage	300,00
	telephone	1.000,00
	translating	500,00
II.4	Costs of material <i>(please specify)</i>	500,00
	papers, envelopes, toners	500,00
II.5	Others <i>(please specify)</i>	1.450,00
	Database for random sampling	300,00
	Design & Development of questionnaire	350,00
	Support services	600,00
	Advice services	200,00
III.	Staff Costs	10.000,00
III.1	researchers (3 persons, about €180/month)	7.200,00
III.2	secretary (1 person, about € 120/month)	1.440,00
III.3	manager (1 person, 2 months about €300/month)	600,00
	Other statutory costs	760,00
	social security (x% of the salary costs)	300,00
	pension (y% of the salary costs)	460,00
	Indirect costs (max. 7% of total eligible direct costs)	1.120,00

FORWARD BUDGET STATEMENT FOR GRANT AGREEMENT PERIOD MAY year t - APRIL year t+1
FINANCING PLAN AND COSTS OF THE SURVEYS
 (see Framework partnership agreement: Article II.15 on Eligible costs)

INSTITUTE : Statistical institute

SURVEY : Total of the action for the surveys: consumer

FINANCING PLAN	BUDGET EURO
TOTAL	17.120,00
Direct Revenue	0,00
Direct revenue expected from the action	
Contributions	17.120,00
By other organisations	0,00
Own contribution	11.984,00
Requested from the Commission	5.136,00
Grant percentage	30,0000%

EXPENDITURE / ELIGIBLE COSTS		BUDGET EURO
Budget item	TOTAL COST	17.120,00
	Direct Costs	16.000,00
I.	Depreciation of equipment	1.000,00
II.	Administrative costs	5.000,00
II.1	Subcontracting costs	0,00
II.2	Travelling costs and subsistence allowances	1.250,00
II.3	Printing, translating, mailing, telephone, fax	1.800,00
II.4	Costs of material	500,00
II.5	Others	1.450,00
III.	Staff Costs	10.000,00
	Other statutory costs	760,00
	Indirect costs (max. 7% of total eligible direct costs)	1.120,00

Model of detailed list of the eligible costs to be submitted together with the financial statements (see Article 6.2 in the specific grant agreement)

Provisions of submission :

In order to prove a clear link between the eligible costs and the corresponding items of the budget, and to provide adequate information on the calculation method used, please submit this list, duly completed, both in paper and electronic format (excel doc.).

The electronic version needs to be sent to : mailto:ecfin-bcs-statements@ec.europa.eu

Detailed list to be used by partners carrying out the survey in a country which is not in the euro area at the starting date of the action						ACTUAL COSTS (1)	
Corresp. budget item (2)	Invoice number (3)	Date of invoice	Subject of invoice and/or description	Amount of invoice in local currency XXX (4)	Ratio applied to EU action (5)	Eligible cost in local currency (6)	Eligible cost : conversion into EUR (7)
I.1	111	01/02 year t-3	Computer hardware (depr. rate 20)%	194,25	100%	194,25	350,00
I.1	112	05/04 year t-3	Headphones (depr. rate 15%)	27,75	100%	27,75	50,00
I.1	113	06/10 year t-2	Scanner (depr. rate 15%)	27,75	100%	27,75	50,00
I.1	114	07/11 year t-2	Fax machine 25% (depr. rate 15%)	166,50	100%	166,50	300,00
I.1	115	15/04 year t-1	10 PC's (depr. rate 15%)	27,75	100%	27,75	50,00
I.1	Total						800,00
II.3	231	06/06 year t	Postage (EU BRS)	47,73	100%	47,73	86,00
II.3	235	21/07 year t	Postage (EU BRS)	44,12	100%	44,12	79,50
II.3	236	30/07 year t	Postage (EU BRS)	21,03	100%	21,03	37,90
II.3	237	03/08 year t	Postage (EU BRS)	25,09	100%	25,09	45,20
II.3	238	05/09 year t	Postage (EU BRS)	38,74	100%	38,74	69,80
II.3	231	12/11 year t	Postage (EU BRS)	14,71	100%	14,71	26,50
II.3	232	03/12 year t	Postage (EU BRS)	19,81	100%	19,81	35,70
II.3	233	17/01 year t+1	Postage (EU BRS)	33,08	100%	33,08	59,60
II.3	236	25/03 year t+1	Postage (EU BRS)	21,03	100%	21,03	37,90
II.3	237	04/04 year t+1	Postage (EU BRS)	25,09	100%	25,09	45,20
II.3	238	18/04 year t+1	Postage (EU BRS)	38,74	100%	38,74	69,80
II.3	2310	15/06 year t	Telecommunications (May)	88,25	75%	117,66	212,00
II.3	2311	15/07 year t	Telecommunications (June)	106,56	75%	142,08	256,00
II.3	2312	15/08 year t	Telecommunications (July)	94,91	75%	126,54	228,00
II.3	2313	15/09 year t	Telecommunications (August)	111,56	75%	148,74	268,00
II.3	2314	15/10 year t	Telecommunications (September)	106,56	75%	142,08	256,00
II.3	2315	15/11 year t	Telecommunications (October)	116,13	75%	154,85	279,00
II.3	2315	15/12 year t	Telecommunications (November)	125,29	75%	167,06	301,00
II.3	2315	15/01 year t+1	Telecommunications (December)	86,58	75%	115,44	208,00
II.3	2315	15/02 year t+1	Telecommunications (January)	82,42	75%	109,89	198,00
II.3	2315	15/03 year t+1	Telecommunications (February)	124,04	75%	165,39	298,00
II.3	2315	15/04 year t+1	Telecommunications (March)	120,09	75%	160,12	288,50
II.3	2315	15/05 year t+1	Telecommunications (April)	124,04	75%	165,39	298,00
II.3	2316	15/05 year t	Translation of documents	277,50	100%	277,50	500,00
II.3	Total						4.183,60
II.4	2314	15/05 year t	Envelopes	20,81	75%	27,75	50,00
II.4	2315	18/05 year t	Paper	14,57	75%	19,43	35,00
II.4	2315	03/06 year t	Toners	35,38	75%	47,18	85,00
II.4	2315	15/07 year t	Copy paper	28,31	75%	37,74	68,00
II.4	2315	19/08 year t	Envelopes	27,06	75%	36,08	65,00
II.4	2315	23/09 year t	Envelopes	40,71	75%	54,28	97,80
II.4	2315	15/10 year t	Toners	46,20	75%	61,61	111,00
II.4	2315	13/01 year t+1	Toners	51,20	75%	68,27	123,00
II.4	121	15/04 year t+1	Window envelopes	44,96	100%	44,96	81,00
II.4	122	15/04 year t+1	Business Reply Envelopes	50,01	100%	50,01	90,10
II.4	123	17/04 year t+1	Copy paper	9,44	25%	37,74	68,00
II.4	124	28/04 year t+1	Toners	12,14	25%	48,56	87,50
II.4	Total						961,40
II.5	131	15/04 year t	Database for random sampling (needed for BCS as from 1 May)	183,15	100%	183,15	330,00
II.5	211	01/04 year t	Design & Development of questionnaires (needed for BCS as from 1 May)	208,13	100%	208,13	375,00
II.5	213	01/05 year t	Support services	208,13	75%	277,50	500,00
II.5	214	01/10 year t	Support services	145,69	75%	194,25	350,00
II.5	215	01/05 year t	Advisory services	41,63	50%	83,25	150,00
II.5	216	01/10 year t	Advisory services	41,63	50%	83,25	150,00
II.5	Total						1.855,00
III.1	Payroll V	28/05 year t	Mr X	259,46	85%	305,25	550,00
III.1	Payroll VI	28/06 year t	Mr X	259,46	85%	305,25	550,00
III.1	Payroll VII	28/07 year t	Mr X	259,46	85%	305,25	550,00
III.1	Payroll VIII	28/08 year t	Mr X	259,46	85%	305,25	550,00
III.1	Payroll IX	28/09 year t	Mr X	259,46	85%	305,25	550,00
III.1	Payroll X	28/10 year t	Mr X	259,46	85%	305,25	550,00
III.1	Payroll XI	28/11 year t	Mr X	259,46	85%	305,25	550,00
III.1	Payroll XII	28/12 year t	Mr X	259,46	85%	305,25	550,00
III.1	Payroll I	28/01 year t+1	Mr X	271,26	85%	319,13	575,00
III.1	Payroll II	28/02 year t+1	Mr X	271,26	85%	319,13	575,00
III.1	Payroll III	28/03 year t+1	Mr X	271,26	85%	319,13	575,00
III.1	Payroll IV	28/04 year t+1	Mr X	271,26	85%	319,13	575,00
III.2	Payroll V	28/05 year t	Mr Y	28,64	20%	143,19	258,00
III.2	Payroll V	28/05 year t	Mr Y	28,64	20%	143,19	258,00
III.2	Payroll VI	28/06 year t	Mr Y	28,64	20%	143,19	258,00
III.2	Payroll VII	28/07 year t	Mr Y	28,64	20%	143,19	258,00
III.2	Payroll VIII	28/08 year t	Mr Y	28,64	20%	143,19	258,00
III.2	Payroll IX	28/09 year t	Mr Y	28,64	20%	143,19	258,00
III.2	Payroll X	28/10 year t	Mr Y	28,64	20%	143,19	258,00
III.2	Payroll XI	28/11 year t	Mr Y	28,64	20%	143,19	258,00
III.2	Payroll XII	28/12 year t	Mr Y	28,64	20%	143,19	258,00
III.2	Payroll I	28/01 year t+1	Mr Y	29,97	20%	149,85	270,00
III.2	Payroll II	28/02 year t+1	Mr Y	29,97	20%	149,85	270,00
III.2	Payroll III	28/03 year t+1	Mr Y	29,97	20%	149,85	270,00
III.2	Payroll IV	28/04 year t+1	Mr Y	29,97	20%	149,85	270,00
III.3	Payroll	28/05 year t	Mr Z, 2 months assigned to the surveys	235,88	100%	235,88	425,00
			Social security (x% of the salary costs)	72,98	25%	291,93	526,00
			Pension (y% of the salary costs)	289,07	55%	525,59	947,00
III	Total						12.000,00
						10.989,00	19.800,00
							TOTAL ELIGIBLE FINAL COSTS

conversion rate : 0,555
1st May year t+1

- (1) submit this list together with the final financial statement in June/July ; the costs cover the period May - April
- (2) put corresponding budget item of annex II (see Budget statement for the action)
- (3) in case no invoice number possible, put reference number of record in internal accountancy system
- (4) fill out which local currency
- (5) in case full amount of invoice is not submitted as eligible cost to the EU action, put percentage/ratio used of this invoice
- (6) in case full amount of invoice is not submitted as eligible cost to the EU action, apply percentage/ratio of previous column and put calculated amount
- (7) conversion rate into euro for final statement : rate of 1st May ____ as published in the Official Journal of the European Union
conversion rate into euro for final statement : rate of 1st May ____ as published on the European Commission's web site in case of Former Yugoslav Republic of Macedonia:
http://ec.europa.eu/budget/infoneuro/index.cfm?fuseaction=currency_historique¤cy=124&Language=en

**FINAL FINANCIAL STATEMENT FOR GRANT AGREEMENT PERIOD MAY year t - APRIL year t+1
ECFIN/000/year t/000000**

(see Framework partnership agreement: Article II.15 on Eligible costs)

(see Specific grant agreement : Article 3 on Financing the action and Article 5 on Payment arrangements)

INSTITUTE : Statistical institute

SURVEY : Consumer

FINANCING PLAN

	BUDGET EURO	FINAL EURO
TOTAL	17.120,00	21.186,00
Direct Revenue	0,00	0,00
Direct revenue expected from the action <i>(please specify)</i>		
Contributions	17.120,00	21.186,00
By other organisations <i>(please specify which organisations + attach certificate or declaration, ...)</i>	0,00	0,00
Own contribution	11.984,00	16.050,00
Requested from the Commission	5.136,00	5.136,00

EXPENDITURE / ELIGIBLE COSTS

Budget item	TOTAL COSTS	BUDGET EURO	FINAL EURO
	TOTAL COSTS	17.120,00	21.186,00
	Direct Costs	16.000,00	19.800,00
I.	Depreciation of equipment <i>(please specify which equipment)</i>	1.000,00	800,00
	Computer hardware (depr. rate 20)%	500,00	350,00
	Headphones (depr. rate 15%)	100,00	50,00
	Scanner (depr. rate 15%)	100,00	50,00
	Fax machine 25% (depr. rate 15%)	200,00	300,00
	10 PC's (depr. rate 15%)	100,00	50,00
II.	Administrative costs	5.000,00	7.000,00
II.1	Subcontracting costs <i>(please supply full details on separate sheet)</i>	0,00	0,00
	Task 1 -		
II.2	Travelling costs and subsistence allowances	1.250,00	0,00
	Workshop - Brussels (1 person)	1.250,00	
II.3	Printing, translating, mailing, telephone, fax	1.800,00	4.183,60
	postage	300,00	593,10
	telephone	1.000,00	3.090,50
	translating	500,00	500,00
II.4	Costs of material <i>(please specify)</i>	500,00	961,40
	papers, envelopes, toners	500,00	961,40
II.5	Others <i>(please specify)</i>	1.450,00	1.855,00
	Database for random sampling	300,00	330,00
	Design & Development of questionnaire	350,00	375,00
	Support services	600,00	850,00
	Advice services	200,00	300,00
III.	Staff Costs	10.000,00	12.000,00
III.1	researchers (3 persons, about €180/month)	7.200,00	6.700,00
III.2	secretary (1 person, about € 120/month)	1.440,00	3.402,00
III.3	manager (1 person, 2 months about €300/month)	600,00	425,00
	Other statutory costs	760,00	1.473,00
	social security (x% of the salary costs)	300,00	526,00
	pension (y% of the salary costs)	460,00	947,00
	Indirect costs (max. 7% of total eligible direct costs)	1.120,00	1.386,00

**FINAL FINANCIAL STATEMENT FOR GRANT AGREEMENT PERIOD MAY year t - APRIL year t+1
ECFIN/000/year t/000000**

(see Framework partnership agreement: Article II.15 on Eligible costs)

(see Specific grant agreement : Article 3 on Financing the action and Article 5 on Payment arrangements)

INSTITUTE : Statistical institute

SURVEY : Total of the action for the surveys: consumer

FINANCING PLAN	BUDGET EURO	FINAL EURO
TOTAL	17.120,00	21.186,00
Direct Revenue	0,00	0,00
Direct revenue expected from the action		
Contributions	17.120,00	21.186,00
By other organisations	0,00	0,00
Own contribution	11.984,00	16.050,00
Requested from the Commission	5.136,00	5.136,00
Grant percentage	30,0000%	
Pre-financing (already paid by the Commission)		2.054,40
To be paid at the final stage ("Requested from the Commission" minus "Pre-financing")		3.081,60

EXPENDITURE / ELIGIBLE COSTS	BUDGET EURO	FINAL EURO	
Budget item	TOTAL COST	17.120,00	21.186,00
	Direct Costs	16.000,00	19.800,00
I.	Depreciation of equipment	1.000,00	800,00
II.	Administrative costs	5.000,00	7.000,00
II.1	Subcontracting costs	0,00	0,00
II.2	Travelling costs and subsistence allowances	1.250,00	0,00
II.3	Printing, translating, mailing, telephone, fax	1.800,00	4.183,60
II.4	Costs of material	500,00	961,40
II.5	Others	1.450,00	1.855,00
III.	Staff Costs	10.000,00	12.000,00
	Other statutory costs	760,00	1.473,00
	Indirect costs (max. 7% of total eligible direct costs)	1.120,00	1.386,00

GRANT AGREEMENT ECFIN/000/year t/000000 - FINAL STATEMENT

Statistical institute

exchange rate: 1 May year t+1:

0,555 XXX = 1 EUR

	TOTAL ESTIMATED COSTS	ACTUALS TOTAL	DEVIATION	+10% MAXIMUM ELIGIBLE COSTS ACCEPTED	
Depreciation of equipment	1.000,00	800,00	80,00%	800,00	
<i>Depreciation equipment</i>	1.000,00	800,00			
Administrative costs	5.000,00	7.000,00	140,00%	5.500,00	only € 5,000 +10 % can be considered eligible
<i>Subcontracting</i>	0,00	0,00			
<i>Travelling and subsistence</i>	1.250,00	0,00			
<i>Printing, translating, mailing..</i>	1.800,00	4.183,60			
<i>Costs of material</i>	500,00	961,40			
<i>Others</i>	1.450,00	1.855,00			
Staff Costs	10.000,00	12.000,00	120,00%	11.000,00	only € 10,000 +10 % can be considered eligible
<i>researchers (3 persons)</i>	7.200,00	6.700,00			
<i>secretary (1 person)</i>	1.440,00	3.402,00			
<i>manager (1 person, 2 months)</i>	600,00	425,00			
<i>social security</i>	300,00	526,00			
<i>pension</i>	460,00	947,00			
Total Direct Costs	16.000,00	19.800,00	123,75%	17.300,00	
Indirect Costs (7% direct costs)	1.120,00	1.386,00	123,75%	1.211,00	indirect costs have to be recalculated
TOTAL COSTS	17.120,00	21.186,00	123,75%	18.511,00	> 17.120,00 full grant amount can be paid to beneficiary see Article II.18.2 of the Framework partnership agreement
<i>max indirect costs:</i>	1.120,00	1.386,00		1.211,00	

EC contribution : maximum grant 5.136,00
30,00%

pre-financing (40% of the grant) (paid in October/November of year t) 2.054,40

Request payment by beneficiary (without pre-financing) 3.081,60 *ok*

Interim calculation 3.081,60

difference 0,00

2.054,40
3.081,60 *ok*
3.081,60
0,00

} 5.136,00

Model of detailed list of the eligible costs to be submitted together with the financial statements (see Article 6.2 in the specific grant agreement)

Provisions of submission :

In order to prove a clear link between the eligible costs and the corresponding items of the budget, and to provide adequate information on the calculation method used, please submit this list, duly completed, both in paper and electronic format (excel doc.).

The electronic version needs to be sent to : <mailto:ecfin-bcs-statements@ec.europa.eu>

Detailed list to be used by partners carrying out the survey in a country which is not in the euro area at the starting date of the action						ACTUAL COSTS (1)	
Corresp. budget item (2)	Invoice number (3)	Date of invoice	Subject of invoice and/or description	Amount of invoice in local currency XXX (4)	Ratio applied to EU action (5)	Eligible cost in local currency (6)	Eligible cost : conversion into EUR (7)
I.1	111	01/02 year t-3	Computer hardware (depr. rate 20%)	416,25	100%	416,25	750,00
I.1	112	05/04 year t-3	Headphones (depr. rate 15%)	138,75	100%	138,75	250,00
I.1	113	06/10 year t-2	Scanner (depr. rate 15%)	138,75	100%	138,75	250,00
I.1	114	07/11 year t-2	Fax machine 25% (depr. rate 15%)	222,00	100%	222,00	400,00
I.1	115	15/04 year t-1	10 PC's (depr. rate 15%)	194,25	100%	194,25	350,00
I.1	Total						2.000,00
II.3	231	06/06 year t	Postage (EU BRS)	47,73	100%	47,73	86,00
II.3	235	21/07 year t	Postage (EU BRS)	44,12	100%	44,12	79,50
II.3	238	05/09 year t	Postage (EU BRS)	38,74	100%	38,74	69,80
II.3	231	12/11 year t	Postage (EU BRS)	14,71	100%	14,71	26,50
II.3	232	03/12 year t	Postage (EU BRS)	19,81	100%	19,81	35,70
II.3	233	17/01 year t+1	Postage (EU BRS)	33,08	100%	33,08	59,60
II.3	236	25/03 year t+1	Postage (EU BRS)	21,03	100%	21,03	37,90
II.3	237	04/04 year t+1	Postage (EU BRS)	25,09	100%	25,09	45,20
II.3	238	18/04 year t+1	Postage (EU BRS)	38,74	100%	38,74	69,80
II.3	2310	15/06 year t	Telecommunications (May)	57,44	75%	76,59	138,00
II.3	2311	15/07 year t	Telecommunications (June)	60,77	75%	81,03	146,00
II.3	2312	15/08 year t	Telecommunications (July)	47,04	75%	62,72	113,00
II.3	2313	15/09 year t	Telecommunications (August)	45,79	75%	61,05	110,00
II.3	2314	15/10 year t	Telecommunications (September)	46,20	75%	61,61	111,00
II.3	2315	15/11 year t	Telecommunications (October)	74,51	75%	99,35	179,00
II.3	2315	15/12 year t	Telecommunications (November)	64,94	75%	86,58	156,00
II.3	2315	15/01 year t+1	Telecommunications (December)	55,78	75%	74,37	134,00
II.3	2315	15/02 year t+1	Telecommunications (January)	77,84	75%	103,79	187,00
II.3	2315	15/03 year t+1	Telecommunications (February)	56,19	75%	74,93	135,00
II.3	2315	15/04 year t+1	Telecommunications (March)	46,62	75%	62,16	112,00
II.3	2315	15/05 year t+1	Telecommunications (April)	40,79	75%	54,39	98,00
II.3	2316	15/05 year t	Translation of documents	222,00	100%	222,00	400,00
II.3	Total						2.529,00
II.4	2314	15/05 year t	Envelopes	20,81	75%	27,75	50,00
II.4	2315	18/05 year t	Paper	14,57	75%	19,43	35,00
II.4	2315	03/06 year t	Toners	35,38	75%	47,18	85,00
II.4	2315	23/09 year t	Envelopes	40,71	75%	54,28	97,80
II.4	2315	15/10 year t	Toners	18,73	75%	24,98	45,00
II.4	2315	13/01 year t+1	Toners	14,57	75%	19,43	35,00
II.4	121	15/04 year t+1	Window envelopes	44,96	100%	44,96	81,00
II.4	124	28/04 year t+1	Toners	12,10	25%	48,40	87,20
II.4	Total						516,00
II.5	131	15/04 year t	Database for random sampling (needed for BCS as from 1 May)	72,15	100%	72,15	130,00
II.5	211	01/04 year t	Design & Development of questionnaires (needed for BCS as from 1 May)	69,38	100%	69,38	125,00
II.5	213	01/05 year t	Support services	83,25	75%	111,00	200,00
II.5	214	01/10 year t	Support services	62,44	75%	83,25	150,00
II.5	215	01/05 year t	Advisory services	20,81	50%	41,63	75,00
II.5	216	01/10 year t	Advisory services	20,81	50%	41,63	75,00
II.5	Total						755,00
III.1	Payroll V	28/05 year t	Mr X	259,46	85%	305,25	550,00
III.1	Payroll VI	28/06 year t	Mr X	259,46	85%	305,25	550,00
III.1	Payroll VII	28/07 year t	Mr X	259,46	85%	305,25	550,00
III.1	Payroll VIII	28/08 year t	Mr X	259,46	85%	305,25	550,00
III.1	Payroll IX	28/09 year t	Mr X	259,46	85%	305,25	550,00
III.1	Payroll X	28/10 year t	Mr X	259,46	85%	305,25	550,00
III.1	Payroll XI	28/11 year t	Mr X	259,46	85%	305,25	550,00
III.1	Payroll XII	28/12 year t	Mr X	259,46	85%	305,25	550,00
III.1	Payroll I	28/01 year t+1	Mr X	271,26	85%	319,13	575,00
III.1	Payroll II	28/02 year t+1	Mr X	271,26	85%	319,13	575,00
III.1	Payroll III	28/03 year t+1	Mr X	271,26	85%	319,13	575,00
III.1	Payroll IV	28/04 year t+1	Mr X	271,26	85%	319,13	575,00
III.2	Payroll V	28/05 year t	Mr Y	28,64	20%	143,19	258,00
III.2	Payroll VI	28/06 year t	Mr Y	28,64	20%	143,19	258,00
III.2	Payroll VII	28/07 year t	Mr Y	28,64	20%	143,19	258,00
III.2	Payroll VIII	28/08 year t	Mr Y	28,64	20%	143,19	258,00
III.2	Payroll IX	28/09 year t	Mr Y	28,64	20%	143,19	258,00
III.2	Payroll X	28/10 year t	Mr Y	28,64	20%	143,19	258,00
III.2	Payroll XI	28/11 year t	Mr Y	28,64	20%	143,19	258,00
III.2	Payroll XII	28/12 year t	Mr Y	28,64	20%	143,19	258,00
III.2	Payroll I	28/01 year t+1	Mr Y	29,97	20%	149,85	270,00
III.2	Payroll II	28/02 year t+1	Mr Y	29,97	20%	149,85	270,00
III.2	Payroll III	28/03 year t+1	Mr Y	29,97	20%	149,85	270,00
III.2	Payroll IV	28/04 year t+1	Mr Y	29,97	20%	149,85	270,00
III.3	Payroll	28/05 year t	Mr Z, 2 months assigned to the surveys	235,88	100%	235,88	425,00
			Social security (x% of the salary costs)	72,98	25%	291,93	526,00
			Pension (y% of the salary costs)	289,07	55%	525,59	947,00
III	Total						12.000,00
						9.879,00	17.800,00
							TOTAL ELIGIBLE FINAL COSTS

conversion rate : 0,555
1st May year t+1

- submit this list together with the final financial statement in June/July ; the costs cover the period May - April
- put corresponding budget item of annex II (see Budget statement for the action)
- in case no invoice number possible, put reference number of record in internal accountability system
- fill out which local currency
- in case full amount of invoice is not submitted as eligible cost to the EU action, put percentage/ratio used of this invoice
- in case full amount of invoice is not submitted as eligible cost to the EU action, apply percentage/ratio of previous column and put calculated amount
- conversion rate into euro for final statement : rate of 1st May ____ as published in the Official Journal of the European Union
conversion rate into euro for final statement : rate of 1st May ____ as published on the European Commission's web site in case of Former Yugoslav Republic of Macedonia:
http://ec.europa.eu/budget/inforeuro/index.cfm?fuseaction=currency_historique¤cy=124&Language=en

**FINAL FINANCIAL STATEMENT FOR GRANT AGREEMENT PERIOD MAY year t - APRIL year t+1
ECFIN/000/year t/000000**

(see Framework partnership agreement: Article II.15 on Eligible costs)

(see Specific grant agreement : Article 3 on Financing the action and Article 5 on Payment arrangements)

INSTITUTE : Statistical institute

SURVEY : Consumer

FINANCING PLAN	BUDGET EURO	FINAL EURO
TOTAL	17.120,00	19.046,00
Direct Revenue	0,00	0,00
Direct revenue expected from the action <i>(please specify)</i>		
Contributions	17.120,00	19.046,00
By other organisations <i>(please specify which organisations + attach certificate or declaration, ..)</i>	0,00	0,00
Own contribution	11.984,00	13.910,00
Requested from the Commission	5.136,00	5.136,00

EXPENDITURE / ELIGIBLE COSTS	BUDGET EURO	FINAL EURO
Budget item TOTAL COSTS	17.120,00	19.046,00
Direct Costs	16.000,00	17.800,00
I. Depreciation of equipment <i>(please specify which equipment)</i>	1.000,00	2.000,00
Computer hardware (depr. rate 20)%	500,00	750,00
Headphones (depr. rate 15%)	100,00	250,00
Scanner (depr. rate 15%)	100,00	250,00
Fax machine 25% (depr. rate 15%)	200,00	400,00
10 PC's (depr. rate 15%)	100,00	350,00
II. Administrative costs	5.000,00	3.800,00
II.1 Subcontracting costs <i>(please supply full details on separate sheet)</i>	0,00	0,00
Task 1 -		
II.2 Travelling costs and subsistence allowances	1.250,00	0,00
Workshop - Brussels (1 person)	1.250,00	
II.3 Printing, translating, mailing, telephone, fax	1.800,00	2.529,00
postage	300,00	510,00
telephone	1.000,00	1.619,00
translating	500,00	400,00
II.4 Costs of material <i>(please specify)</i>	500,00	516,00
papers, envelopes, toners	500,00	516,00
II.5 Others <i>(please specify)</i>	1.450,00	755,00
Database for random sampling	300,00	130,00
Design & Development of questionnaire	350,00	125,00
Support services	600,00	350,00
Advice services	200,00	150,00
III. Staff Costs	10.000,00	12.000,00
III.1 researchers (3 persons, about €180/month)	7.200,00	6.700,00
III.2 secretary (1 person, about € 120/month)	1.440,00	3.402,00
III.3 manager (1 person, 2 months about €300/month)	600,00	425,00
Other statutory costs	760,00	1.473,00
social security (x% of the salary costs)	300,00	526,00
pension (y% of the salary costs)	460,00	947,00
Indirect costs (max. 7% of total eligible direct costs)	1.120,00	1.246,00

**FINAL FINANCIAL STATEMENT FOR GRANT AGREEMENT PERIOD MAY year t - APRIL year t+1
ECFIN/000/year t/000000**

(see Framework partnership agreement: Article II.15 on Eligible costs)

(see Specific grant agreement : Article 3 on Financing the action and Article 5 on Payment arrangements)

INSTITUTE : Statistical institute

SURVEY : Total of the action for the surveys: consumer

FINANCING PLAN

	BUDGET EURO	FINAL EURO
TOTAL	17.120,00	19.046,00
Direct Revenue	0,00	0,00
Direct revenue expected from the action		
Contributions	17.120,00	19.046,00
By other organisations	0,00	0,00
Own contribution	11.984,00	13.910,00
Requested from the Commission	5.136,00	5.136,00
Grant percentage	30,0000%	
Pre-financing (already paid by the Commission)		2.054,40
To be paid at the final stage ("Requested from the Commission" minus "Pre-financing")		3.081,60

EXPENDITURE / ELIGIBLE COSTS

Budget item	TOTAL COST	BUDGET EURO	FINAL EURO
	TOTAL COST	17.120,00	19.046,00
	Direct Costs	16.000,00	17.800,00
I.	Depreciation of equipment	1.000,00	2.000,00
II.	Administrative costs	5.000,00	3.800,00
II.1	Subcontracting costs	0,00	0,00
II.2	Travelling costs and subsistence allowances	1.250,00	0,00
II.3	Printing, translating, mailing, telephone, fax	1.800,00	2.529,00
II.4	Costs of material	500,00	516,00
II.5	Others	1.450,00	755,00
III.	Staff Costs	10.000,00	12.000,00
	Other statutory costs	760,00	1.473,00
	Indirect costs (max. 7% of total eligible direct costs)	1.120,00	1.246,00

GRANT AGREEMENT ECFIN/000/year t/000000 - FINAL STATEMENT

Statistical institute

exchange rate: 1 May year t+1:

0,555 XXX = 1 EUR

	TOTAL ESTIMATED COSTS	ACTUALS TOTAL	DEVIATION	+10% MAXIMUM ELIGIBLE COSTS ACCEPTED	
Depreciation of equipment	1.000,00	2.000,00	200,00%	1.100,00	only € 1,000 +10 % can be considered eligible
<i>Depreciation equipment</i>	1.000,00	2.000,00			
Administrative costs	5.000,00	3.800,00	76,00%	3.800,00	
<i>Subcontracting</i>	0,00	0,00			
<i>Travelling and subsistence</i>	1.250,00	0,00			
<i>Printing, translating, mailing..</i>	1.800,00	2.529,00			
<i>Costs of material</i>	500,00	516,00			
<i>Others</i>	1.450,00	755,00			
Staff Costs	10.000,00	12.000,00	120,00%	11.000,00	only € 10,000 +10 % can be considered eligible
<i>researchers (3 persons)</i>	7.200,00	6.700,00			
<i>secreatry (1 person)</i>	1.440,00	3.402,00			
<i>manager (1 person, 2 months)</i>	600,00	425,00			
<i>social security</i>	300,00	526,00			
<i>pension</i>	460,00	947,00			
Total Direct Costs	16.000,00	17.800,00	111,25%	15.900,00	
Indirect Costs (7% direct costs)	1.120,00	1.246,00	111,25%	1.113,00	indirect costs have to be recalculated
TOTAL COSTS	17.120,00	19.046,00	111,25%	17.013,00	< 17.120,00 grant percentage has to be applied see Article II.18.3 of the Framework partnership agreement
<i>max indirect costs:</i>	<i>1.120,00</i>	<i>1.246,00</i>		<i>1.113,00</i>	

EC contribution : maximum grant 5.136,00
30,00%

pre-financing (40% of the grant) (paid in October/November of year t)

2.054,40

Request payment by beneficiary (without pre-financing)

3.081,60

Interim calculation (grant percentage has to be applied, actual costs are lower than budgeted)

3.049,50

} 5.103,90

difference

-32,10 not eligible

Declaration

Re : Final financial statement on

grant agreement *year t – year t+1* with reference ECFIN/..... (1)

The undersigned (2)

.....

.....

herewith certifies that

- the financial documents submitted comply with the financial provisions of the grant agreement with reference ECFIN/
- the costs declared are actual costs
- all receipts have been declared

..... (3)

(1) Please complete

(2) Name and address

(3) Signature and date