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DIRECTORATE GENERAL
ECONOMIC AND FINANCIAL AFFAIRS
Policy strategy and co-ordination
Economic situation, forecasts, business and consumer surveys
Business and consumer surveys and short-term forecast

Joint Harmonised European Union Programme of Business and Consumer Surveys

GUIDELINES FOR APPLICANTS for the FINANCIAL MANAGEMENT OF GRANT AGREEMENTS

2014

Disclaimer

The aim of these guidelines 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 agreements take precedence.

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PART I. ADMINISTRATIVE PROCEDURES

SUBMISSION OF THE ESTIMATED BUDGETS

Hereafter you will find some of the most important rules to be followed for the preparation of estimated budgets and final financial statements.

The specific grant agreement (SGA) is concluded in the context of the partnership agreements between the Commission and partner institutes. You must submit the estimated budgets every year of implementation of the action upon request of the European Union services, each covering a one-year period (1st May year t to 30th April year t+1). The estimated budgets must be presented for each survey you are carrying out (e.g. consumer, construction, retail trade, services, industry or investment) using the Model financial statement - Annex V of the framework partnership agreement (FPA) and must specify all the necessary costs and revenues related to carrying out the action. A budget will be accepted only if:

- it is submitted in English, dated and signed by the person authorised to enter into legally binding commitments on behalf of the applicant;
- it shows an estimated budget in conformity with the funding rules;
- it is submitted before the deadline.

The beneficiary must use for the undertaken surveys the questionnaires provided by the Commission. The financial contribution is solely meant to cover the specific list of BCS questions indicated in the SGA. These questions must precede any other questions which the beneficiary may pose on the same occasion.

Income, whether resulting from the beneficiary's own contribution or from external sponsors, must be estimated and declared in the budget:

- the own contribution (beneficiary's co-financing)
- the contribution from other external sponsors
- the income generated by the action (e.g. the yield from sales of publications during the operation, the fees charged to participants attending a conference)
- the contribution requested from the Commission (EU co-financing)
- the other contributions (covering non eligible costs) – if applicable.

PRE-FINANCING PAYMENT

A pre-financing payment representing 40% of the maximum amount of the grant will be made automatically within 30 days from the date when the last of the two parties signed the grant agreement.

SUBMISSION OF FINAL FINANCIAL STATEMENT(S) AND PAYMENT REQUEST

The request for payment of the balance shall be submitted within 2 months after the closing date of the action following the provision of Article II.23 of the Framework Partnership Agreement (FPA). It must be accompanied by:

- the final technical report drawn up in accordance with Annex IV of the FPA containing the information needed to justify the eligible costs declared. The final technical report should be accompanied by copies of the questionnaire(s) used during the grant period together with any written instructions to the respondents and an overview of the sample size (effective, i.e. in terms of completed interviews) over the duration of the action;
- the final financial statement (using Annex V of the FPA) based on the standard detailed lists of costs (one for staff costs, one for administrative costs). The statement should reflect the actual costs incurred during the whole period of the action and should be presented in local currency and euro using the exchange rate specified in the FPA. The costs have to be related to the eligible

period (1 May year t – 30 April year t+1), duly justified, traceable and identifiable in the beneficiary's accounting system. Costs incurred before or after the eligibility period should be clearly marked with an explanation (e.g. some materials can be purchased in advance before the action starts; telephone bills are usually issued the following month). Costs incurred by affiliated entities and/or co-beneficiaries foreseen in the FPA must be clearly identified. The detailed lists of costs must include detailed information about invoices and payslips: reference number, date of issue, amount and a short description of the purchase/cost and the ratio apportioned to the BCS action;

- Copies of the contract(s) concluded with third parties if part of the action was sub-contracted;
- Declaration on actual costs (see the template enclosed to these guidelines);

The financial statements including the standard detailed lists should be transmitted also in electronic format to unit ECFIN.A.4 e-mail box ECFIN-BCS-STATEMENTS@ec.europa.eu.

In case of doubt about whether the final financial statement is in line with the requirements, institutes can, before sending their final version, send a draft to unit ECFIN.A.4 for comments in order to avoid delays of payments 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 if further clarifications on the submitted financial statements are needed.

AMENDMENT

In case of changes of 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 in writing as soon as possible.

Any amendment to the framework partnership agreement or a specific grant agreement must be the subject of a written supplementary agreement. No oral agreement may bind the parties to this effect. If a beneficiary asks for an amendment, the request must be sent to the Commission in good time before it takes effect and in any case one month before the closing date of the action (31st March year t+1 at the latest), except in cases duly substantiated by the beneficiary and accepted by the Commission.

PART II. ELIGIBLE COSTS

PRINCIPLES AND LEGAL PROVISIONS

Article II.19.1 of the framework partnership agreement defines eligible costs as costs which must satisfy the following general criteria:

- (a) they are incurred in the period of duration of the action set out in Article 2.2 of the Specific agreement, with the exception of costs relating to the request for payment of the balance and the corresponding supporting documents referred to in Article II.23.2;
- (b) they are indicated in the estimated budget set out in Annex II of the Specific agreement;
- (c) they are incurred in connection with the action as described in Annex I of the Specific agreement and are necessary for its implementation;
- (d) they are identifiable and verifiable, in particular being recorded in the accounting records of the partner and determined according to the applicable accounting standards of the country where the partner is established and with the usual cost accounting practices of the partner;
- (e) they comply with the requirements of applicable tax and social legislation; and
- (f) they are reasonable, justified, and comply with the principle of sound financial management, in particular regarding economy and efficiency.

It is reminded that under the Financial Regulation applicable to the general budget of the EU, no grant may be awarded retrospectively for actions already completed. In exceptional cases, and only if agreed in advance by the EC, where applicants can demonstrate the need to start the action before the agreement is signed, expenditures eligible for financing may incur before the signature, but never before the date lodging the grant's estimated budget. The justification which demonstrates the need to start the action before the grant is awarded shall be provided.

Non-eligible costs are:

- costs declared by the partner in the framework of another action receiving a grant financed from the Union budget (including grants awarded by a Member State and financed from the Union budget and grants awarded by other bodies than the Commission for the purpose of implementing the Union budget); in particular, indirect costs shall not be eligible under a specific grant for an action awarded to the partner when it already receives an operating grant financed from the Union budget during the period in question;
- contributions in kind;
- costs connected with the purchase of new or second-hand equipment and costs of the equipment's depreciation;
- costs not provided for in the projected budget;
- deductible VAT;
- return on capital;
- debt and debt service charges;
- provisions for losses or debts;
- interest owed;
- doubtful debts;
- exchange losses;
- costs of transfers from the Commission charged by the bank of the beneficiary;
- excessive and reckless expenditure.

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.

CATEGORIES OF ELIGIBLE COSTS – HOW TO FILL IN THE ESTIMATED BUDGET

The Commission contribution cannot exceed 50% of the estimated total eligible costs incurred for carrying out the action and it shall be limited to the amount necessary to balance the receipts (direct revenue and contributions by other organisations) and expenditure (eligible costs) of the action.

The budget provides an estimate of the costs and of the receipts. The applicant certifies that the costs are necessary and exclusively related to the implementation of the action or work programme.

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 (NOT KILO €) and should exclude value-added tax (VAT).

In case of a difference between total costs and total contributions (e.g. the Commission grant, contributions from other organizations such as government subsidies, sales), the applicant must cover this difference providing his 'own contribution'.

The budget should avoid to over- or under-estimate costs.

The eligible costs of a grant for an action consist of Direct and Indirect Costs.

Entities affiliated to a beneficiary through permanent capital or legal links are entitled to declare eligible costs without having to comply with all the obligations of a beneficiary. In such a case, the following conditions shall apply cumulatively:

- (a) the entities concerned are identified in the grant agreement;
- (b) the entities concerned abide by the rules applicable to the beneficiary under the grant agreement with regard to eligibility of costs and rights of checks and audits by the Commission, OLAF and the Court of Auditors.

A DIRECT COSTS

Direct costs are specific costs directly linked to the performance of the action.

Estimates for **direct costs** must be broken down into two headings:

item.I. Administrative costs, which are broken down as follow:

- item I.1. Subcontracting costs: Additional information and a copy of the signed contract should be enclosed.
- item I.2. Travelling costs and subsistence allowances provided that they are in line with the partner's usual practice on travel costs or do not exceed the scales approved by the Commission.
- item I.3. Printing, translating, mailing, telephone, fax.
- item I.4. Costs of material: paper, envelopes, toner, etc.
- item I.5. Other costs: licences fees, use of address, training for staff, supplies of data for sample update, storage data, specialized book, etc.

item.II. Staff costs

- item II.1 Permanent Staff
- item II.2 Temporary staff costs
- item II.3 Staff under civil contracts

Information *for each staff category* (e.g. management/executive staff, researchers, interviewers, technical staff, administrative staff) must be provided. The details should specify at least the number of persons, their salaries (either on a daily, weekly, monthly or yearly basis) and the time allocated to BCS surveys. Where it is impossible to quantify the expected number of hours/days worked for each survey, a ratio has to be applied (based on an estimated time allocation or on the number of harmonised BCS questions in relation to the total number of questions asked in an omnibus survey). **The calculation of the ratio needs to be transparent.** The methodology for calculating incurred staff costs (BCS ratio for apportioning of costs, daily rate) needs to be explained in a separate sheet.

item I. Administrative costs

item I.1. Subcontracting costs

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 (save in special cases).

The beneficiary is sole responsible for the whole action and for compliance with the provisions of the agreement. 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 worksheet 'Subcontracting' (in Annex II of the specific grant agreement) has to include information on the role, the activity and the responsibility of each subcontractor. The European Commission is not supposed to have any direct contact with subcontractor(s) during the implementation of the action.

Provisions concerning the award of contracts are foreseen in the Financial Regulation (Article 137) and its Rules of Application (Article 209) and the framework partnership agreement, (see Articles II.9 and II.10). The beneficiary shall award the contract to the tender offering best value for money or, as appropriate, to the tender offering the lowest price, while avoiding any conflict of interests.

item I.2. Travelling costs and subsistence allowances

Travel/ subsistence costs covers only costs incurred by the own staff of the beneficiary. The travel costs for staff not employed by the applicant should be reported under:

- Item II.1 'Subcontracting', if this staff is sub-contracted (and travel or subsistence costs are paid in addition to fees/types of remuneration which are in principle already covered by a contract), or
- Item II.5 'Others', for costs covering travel and/or subsistence allowances of external experts

The national and/or internal rules of the applicants take precedence in matters of travel and subsistence allowances. At the time when presenting the estimated budget, beneficiaries should provide details about the national legal provisions and/or internal rules they use. The reimbursement of travel and insurance costs is therefore based on a real basis provided that the beneficiary's usual travel arrangements are applied. The subsistence costs are eligible only if they are linked to travel costs foreseen in the estimated budget.

If the beneficiary is not subject to national or internal rules the general implementing provisions approved by Commission Decision C(2008) 6215 of 18/11/2008 adopting the 'Guide to missions for officials and other servants of the European Commission' can be applied.

Travel costs related to BCS workshop

The BCS workshop is the annual meeting of the EC expert group 'Business consumer Survey' (E00267) <http://ec.europa.eu/transparency/regexpert/index.cfm?do=groupDetail.groupDetail&groupID=267>.

Representatives of BCS grants' beneficiaries are invited to attend this workshop once the meeting location and date are known. The invitation letter is the legal commitment of EC to reimburse experts' travel costs, thus all the participants are invited to fill in and submit the reimbursement form at the time of the workshop (no later than 30 calendar days after the last day of the meeting). Beyond this deadline, the Commission is absolved from any obligation to reimburse travel expenses or pay any allowances.

Costs incurred with respect to the BCS workshop should be claimed from the Commission via the secretary of the BCS meeting. Costs for attending the workshop can only be claimed following the provisions of the *Commission Decision C(2007)5858 of 5/12/2007 Rules on the reimbursement of expenses incurred by people from outside the Commission invited to attend meetings in an expert capacity*. These costs may not be included in the final payment request as costs incurred under the grant agreement.

item I.3. Printing, translating, mailing, telephone, fax

Article II.19.2 of the framework partnership agreement defines these costs as costs with services, provided that they are identifiable and assigned to the action.

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. Examples of costs that can typically be presented under this item in the framework of major field surveys are the following: postal charges, telephone costs, printing and translating services costs provided that they fulfil the above mentioned criteria.

item I.4. Costs of material

Article II.19.2 of the framework partnership agreement defines these costs as costs of consumables and supplies, provided that they are identifiable and assigned to the action. General office supplies (in particular small amounts) are normally covered by the 7% indirect costs/overheads flat rate.

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. Examples of costs that can typically be presented under this item in the framework of major field surveys are the following: envelopes, purchase of small technical items, provided that they fulfil the above mentioned criteria.

For example printing costs could be presented as costs with printing services or included under the costs of materials (e.g. tonners, paper).

item I.5. Other costs

Article II.19.2 of the framework partnership agreement defines these costs as costs arising directly from requirements imposed by the agreement (dissemination of information, specific evaluation of the action, audits, etc.), including the costs of any financial services (especially the cost of financial guarantees).

Other exceptional additional costs not falling within any of the other categories mentioned above may be charged, provided that they are directly related to the action, can be clearly identified and justified by the accounting rules and principles of the applicant and satisfy the criteria of direct eligible costs.

A sufficient level of detail has to be indicated in the estimated budget to enable the verification of the estimations made. Costs relating to the preparation of final technical and financial reports and costs relating to audit certificates are eligible under this category even if they have not been incurred during the duration of the action, but no later than the date required for submitting the final report as determined in the grant agreement.

item II. Staff costs: permanent staff, temporary staff and ‘civil contracts’

According to Article II.19.2 of the framework partnership agreement, the cost of staff assigned to the action comprise actual salaries plus social security charges and other statutory costs included in the remuneration, provided that these do not exceed the average rates corresponding to the beneficiary's usual policy on remuneration. Staffs 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**. Beneficiary has to use the following categories of staff when filling in the estimated budget adding the particular denomination of the job:

Item II.1 Permanent Staff:

- Managers
- Researchers
- Interviewers
- Technical staff
- Administrative staff

- Item II.2 Temporary staff
- Item II.3 Staff under civil contracts

Eligibility of staff costs

Administrative staff costs are eligible only if they are directly linked to the technical performance of the action. In compliance with Article II.19 of the framework partnership agreement the costs connected with horizontal services (such as financial management, human resources, training, legal advice, IT, etc.) are considered as indirect costs and are thus covered by the corresponding flat rate. 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 as eligible.

The corresponding salary costs of personnel of national administrations are eligible to the extent that they are related to the cost of activities which the relevant public authority would not carry out if the action concerned should not have been undertaken.

Persons working under procurement contracts should not be included under staff costs, but under 'sub-contracting'. 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 sub-contracting costs and not as staff costs.

Staff directly assigned to the action is to be organized in different categories according to their status (permanent staff, temporary staff recruited specifically for implementing the action under labour contracts and staff under civil contracts).

Categories of staff costs

Item II.1 Permanent staff

Permanent staff is usually working under a contract of indeterminate duration or as officials.

Item II.2 Temporary staff

Temporary staff must be directly hired by the beneficiary 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).

Item II.3 Staff under civil contracts

Staff under civil contracts should in principle contain only staff working under 'civil contracts' as defined below.

Example of calculation of staff costs

The number of persons has to be indicated for each category of staff directly assigned to the action. The number of days represents the time staff will spend on carrying out the action.

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 strictly recorded in the accounting records of each beneficiary. The amount of time actually spent on a given action by staff declared by the beneficiary should be recorded in the timesheets or any other effective time-recording system 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 DG ECFIN 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;

- the number of days claimed under 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. For example, 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. 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 daily rates for staff can be calculated as follows:

Daily rate = Yearly staff cost / Number of working days per year.

Yearly staff cost = Real gross pay of the person employed (including the social security costs and the pension charge paid by employer) (+) PLUS any other verifiable cost of social allowance granted by the employer.

Yearly staff costs comprise 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 (net amount without overheads).

If the beneficiary has to pay non-periodical salary components (e.g. end-year bonus, daily allowances) 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 proportionally allocated to the action.

Non statutory, non-mandatory and discretionary premiums or bonuses are not eligible.

Working days = Total days per year: 365 days

(-) MINUS total number of weekend days over the year

(-) MINUS total number of holidays and illness days allowed in the organisation

(-) MINUS total number of public holidays in the year.

For each professional category of each applicant (and 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.

The methodology for calculating incurred staff costs (BCS ratio for apportioning of costs, daily rate) needs to be explained on a separate sheet.

Specific case: Civil contracts

Some of the Member States use 'civil' contracts in their national labour legislation. Costs of 'civil' contracts may be assimilated to staff costs eligible for Union funding and are therefore considered as eligible under item Costs of the staff assigned to the action.

Conditions of eligibility:

- The cost of 'civil' contracts may only be eligible if this mechanism complies with the requirements of applicable tax and social legislation (article II.19.1 of framework partnership agreement), in other terms, if the use of 'civil' contracts concerns 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 cost 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 beneficiary shall have a contract to engage a natural person to work for it, and some of that work involves tasks to be carried out under the funded action;
- The person must work under the instructions (i.e. the work is decided, designed and supervised by the beneficiary) and 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;
- The result of the work belongs to the beneficiary;
- Grants may not have the purpose or effect of producing a profit. Art.126 (3) (e) of the Financial Regulation implies that the EU project should not 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.

B INDIRECT COSTS

Indirect costs are not identifiable as directly linked to the performance of the action but they are identified and justified in the beneficiary's accounting system.

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

They are related to all the structural and support costs of administrative, technical and logistic nature such as hiring or depreciation of buildings and plants, water/gas/electricity, maintenance, insurance, supplies and petty office equipment, communication and connection costs, etc. and costs connected with horizontal services such as administrative and financial management, human resources, training, legal advice, documentation, IT, CPU times, etc.

Indirect costs may not include costs entered under another budget heading. Beneficiary's attention is drawn to the fact that in the case of organisations receiving an operating grant, indirect costs are not eligible under specific actions.

PART III. FILLING IN THE ESTIMATED BUDGET - EXCEL WORKSHEETS

Before starting to fill in the estimated budget (Annex II of the specific grant agreement) please read carefully the first worksheet 'Guidance budget'. It provides useful technical information on how to fill in and adjust the surveys worksheets. After completing the standard form please do not forget to print and sign every page. A duly filled in and signed estimated budget should be sent to:

European Commission

Directorate-General for Economic and Financial Affairs

ECFIN A4-Economic situation, forecasts, business and consumer surveys

CHAR 15/135

B – 1049 Brussels

First step: type your institute's name in the worksheet '**GUIDANCE BUDGET**' and it will be included automatically in all the other worksheets of the excel document.

Second step: provide full contact details for your institute in the worksheet '**INFORMATION ON BENEFICIARY**'.

Please fill in all the information as requested below.

please indicate: *the title* (Ms/Mrs/Mr), *the name*, *the function* (Director, President, etc.)
signing person : **Ms/Mrs/Mr First name SURNAME, Function**
(page 1 of the agreement)

please indicate: *the title* (Ms/Mrs/Mr), *the name*, *the function* (Director, President, etc.)
signing person* : **Ms/Mrs/Mr First name SURNAME, Function**

* in case two persons are needed to legally bind your institute

please indicate: *the title* (Ms/Mrs/Mr) and *the name*
contact person for the management of the grant: **Ms/Mrs/Mr First name SURNAME, Function**

please indicate the name of the person and the address to which all the correspondence should be sent to
contact person : **Ms/Mrs/Mr First name SURNAME, President**
mailing address : **Full Name of Institution**
Address; street & no, postal code, city
COUNTRY
email address of the contact person

please include also IBAN code
bank account (number) : **IBAN code**

In the attached budget statements, is VAT included?

Yes

No

comments : **Please provide details on affiliated companies or co-beneficiaries or any other particular situation concerning your institute.**

Do not forget to print and sign the estimated budgets

date and signature

Third step: provide information about the sub-contractors, here including the persons paid by the beneficiary on the basis of an invoice. Fill in the worksheet '**SUBCONTRACTING**'.

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.

NOT COMPLETED!
Please fill in all sections.

• **Contractor's official name :**

ABCD Sprl Belgium, 100, High Street, B-1000 Brussels (do not fill in if you did not identify the sub-contractor so far)

• **Part of work to be subcontracted (in %)**

State the percentage of work you sub-contracted or intend to.

• **Period of validity of tender :**

Indicate the duration of the contract you concluded. In case that you do not have any contract at the time when you submit the estimated budget, a forecast of the time you expect to sign a contract should be provided.

• **Tasks involved:**

Description of the tasks sub-contracted to external entities.

• **Reasons for contracting out implementation work:**

Reasons (i.e. economical, technical) for sub-contracting part of the activities.

• **Description of selection procedure:**

The beneficiary shall award the contract to the tender offering best value for money or, as appropriate, to the tender offering the lowest price, while avoiding any conflict of interests. If the contract was already concluded a short description of the tendering procedure will be provided. In case the contract follows to be awarded, details should be given about the steps to assure the above mentioned.

date and signature

Fourth step: fill in the estimated budget for each survey you are carrying out. There is a worksheet for each survey and a total (i.e. we use below the worksheet 'CONSUMER'). The worksheet 'TOTAL' will be completed automatically. *Income*, whether resulting from the beneficiary's own contribution or from external sponsors, must be estimated, declared and accompanied by documentation (e.g. commitment letter of the sponsor). **Subcontracting costs:** please add a row for each sub-contractor you foresee.

MODEL FINANCIAL STATEMENT FOR GRANT AGREEMENT PERIOD MAY 2015 - APRIL 2016
ANNEX V OF THE FRAMEWORK PARTNERSHIP AGREEMENT
FINANCING PLAN AND COSTS OF THE SURVEYS

(see Framework partnership agreement: Article II.19 on Eligible costs)

INSTITUTE : **The name of the institute appears as you fill in the field in 'GUIDANCE BUDGET' worksheet**

SURVEY : Consumer

FINANCING PLAN	BUDGET (euro)	FINAL (euro)
TOTAL INCOME	0,00	0,00
Direct revenue expected from the action (please specify)	0,00	0,00
Sales of data to economic review	0,00	0,00
Contributions by other organisations (please specify which organisations)	0,00	0,00
National government contribution	0,00	0,00
Regional authority contribution	0,00	0,00
Own contribution	0,00	0,00
Requested from the Commission	0,00	0,00
Grant percentage	0,0000%	

EXPENDITURE / ELIGIBLE COSTS		BUDGET (euro)	FINAL (euro)
	TOTAL COSTS	0,00	0,00
Budget item	Direct Costs	0,00	0,00
I	Administrative costs	0,00	0,00
I.1	Subcontracting costs (please supply full details on separate sheet)	0,00	0,00
	Task 1 – name of sub-contractor	0,00	0,00
I.2	Travelling costs and subsistence allowances (please specify)	0,00	0,00
	Covers only costs incurred by the own staff of the beneficiary.	0,00	0,00
I.3	Printing, translating, mailing, telephone, fax (please specify)	0,00	0,00
	Covers costs with services : printing questionnaires (quantity X cost/page)	0,00	0,00
I.4	Costs of material (please specify)	0,00	0,00
	Covers costs of materials : paper, envelops, cartridges (quantity X unit cost)	0,00	0,00
I.5	Others (please specify)	0,00	0,00
		0,00	0,00
II	Staff Costs	0,00	0,00
II.1	Permanent staff	0,00	0,00
	- Managers	0,00	0,00
	(no of persons x daily rate x days allocated to BCS)	0,00	0,00
	- Researchers	0,00	0,00
	(no of persons x daily rate x days allocated to BCS)	0,00	0,00
	- Interviewers	0,00	0,00
	(no of persons x daily rate x days allocated to BCS)	0,00	0,00
	- Technical staff	0,00	0,00
	(no of persons x daily rate x days allocated to BCS)	0,00	0,00
	- Administrative staff	0,00	0,00
	(no of persons x daily rate x days allocated to BCS)	0,00	0,00
II.2	Temporary staff	0,00	0,00
	(no of persons x daily rate x days allocated to BCS)	0,00	0,00
II.3	Staff under civil contracts	0,00	0,00
	(no of persons x daily rate x days allocated to BCS)	0,00	0,00
		0,00	0,00
<input checked="" type="checkbox"/> 7% rule	Indirect costs (max. 7% of total eligible direct costs)	0,00	0,00
	Indirect costs	0,00	0,00

Declaration on actual costs

to be submitted together with the financial statement

Re: Final financial statement on the grant agreement year t – year $t+1$

Reference ECFIN/.....

The undersigned [insert name of the signatory of this form]:

representing the following beneficiary:

official legal form:

full official address:

On behalf of the organisation which I represent, I certify that the information provided in the request for payment of the balance and in the technical and financial implementation reports is full, reliable and true. I also certify that the costs incurred can be considered eligible in accordance with Framework agreement and the Specific agreement and that the request for payment is substantiated by adequate supporting documents that can be produced in the context of the checks or audits described in Article II.27 of the Framework partnership agreement. All the receipts referred to in Article II.25.3.2 of the Framework partnership agreement have been declared.

Name:	
Organisation:	
Position:	
Signature:	
Date and place:	