

ANNEX III

TECHNICAL IMPLEMENTATION REPORT COST CLAIM AND OTHER DOCUMENTS TO BE SUBMITTED

The final narrative report, cost claim and other documents referred to in Article I.6 of this Grant Agreement must be submitted in duplicate (1 original and 1 copy) within **3 months** following the end date of the action as specified in Article I.2.2 of this Grant Agreement. The final report consists of:

- **The technical implementation report** - Word file to be downloaded from the website of the Commission, DG Justice, Freedom and Security:

http://ec.europa.eu/justice_home/funding/isec/funding_isec_en.htm#
- **A summary** of maximum two pages in English (Word document) summarising the objectives, the context, the target groups, the activities, the achievements of the project and deliverables. This summary is to be published on the website of the Commission, DG Justice, Freedom and Security within the framework of its information and dissemination activities;
- **The deliverables:** reports, surveys, studies, CD-ROMs, DVDs and other deliverables produced within the framework of the project; where courses, seminars, conferences, etc. are concerned, signed attendance lists, agendas, results of the evaluation made by the participants and copies of the conclusions or proceedings;
- **A Cost claim for Final Payment**, dated and signed, drawn up in national currency, presented according to the same breakdown of revenue and expenditure as the one used for the detailed forward budget in Annex II of this Grant Agreement - Excel file to be downloaded from the website of the Commission, DG Justice, Freedom and Security:

http://ec.europa.eu/justice_home/funding/isec/funding_isec_en.htm#

The Cost Claim must be completed in all its parts. The accompanying supporting documents (including proofs of payments) that refer to the costs incurred during the eligibility period of the project are to be originals or certified copies and must:

- bear reference to the column "number of supporting document" indicated in the final financial statement to enable the Commission to associate them easily;
 - show date of issue of the document
 - showing the name of the contracting organisation;
 - indicate the amount.
- **An electronic version** (USB memory stick or CD-Rom) of the **technical implementation report** (Word document), the summary (Word document) and the Final financial statement (Excel document).http://ec.europa.eu/justice_home/funding/isec/funding_isec_en.htm#
 - **An external audit** of the accounts produced by an approved auditor shall be attached to the request for payment, in case the amount of the grant for an action is 750.000 EUR or more.

Its purpose is to certify that the submitted accounts are sincere, reliable and substantiated by adequate supporting documents. The audit report should be submitted when the cumulative amounts of requests for payment is at least EUR 325 000. The audit report should be submitted together with the request for final payment.

In accordance with Council Directive 2006/112/EC of 28/11/06 value added tax (VAT) is a non-eligible cost unless the beneficiaries can show that they are unable to recover it. It should be noted that VAT paid by a Member State public body¹ (for example, a ministry or other authority) to operators who are subject to VAT (when purchasing goods / supplying services within the framework of the implementation of the co-financed action), is not eligible. The VAT thus collected by operators liable for tax will in fact be returned to accounts of the Member State of the public body.

Therefore if costs charged to the action comprise VAT, evidence in the form of an official document, from the appropriate tax authority, certifying that the organisation is unable to recover VAT directly or indirectly (cf. Article II.14.4) must be provided.

In accordance with II.20.2 of the Grant Agreement, the beneficiaries shall keep at the Commission's disposal all original documents, especially accounting and tax records, or, in exceptional and duly justified cases, certified copies of original documents relating to the agreement, stored on any appropriate medium that ensures their integrity in accordance with the applicable national legislation, for a period of five years from the date of payment of the balance specified in Article I.5.

¹ In accordance with Council Directive 2006/112/EC of 28/11/06, states, regional and local government authorities and other bodies governed by public law shall not in theory be regarded as taxable persons in respect of the activities or transactions in which they engage as public authorities.