

*ANNEX III*

**Technical implementation reports and financial statements to be submitted**

The technical implementation report, financial cost statements and other documents referred to in Article I.4 of this Grant Agreement must be submitted in duplicate (1 original and 1 copy) within **three months** following the end date of the action as specified in Article I.2.2 of this Grant Agreement. The final report consists of:

- a **final narrative report** on the implementation of the action - Word file to be downloaded from the website of the Commission, DG Home Affairs:

[http://ec.europa.eu/home-affairs/funding/cips/call\\_10129/call\\_10129\\_en.htm](http://ec.europa.eu/home-affairs/funding/cips/call_10129/call_10129_en.htm)

- a **summary** of maximum two pages in English, French or German (Word document) summarising the objectives, the context, the target groups, the activities, the achievements and the deliverables of the project. This summary is to be published on the website of the Commission, DG Home Affairs within the framework of its information and dissemination activities;
- the **deliverables**: reports, surveys, studies, CD-ROMs, DVDs and other deliverables and documents produced within the framework of the project (an electronic version of all these documents must be also provided); where courses, seminars, conferences, studies, etc. are concerned, signed attendance lists, agendas, results of the evaluation made by the participants and copies of the conclusions or proceedings;
- a **final cost statement**, 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 Budget Estimate in Annex II of this Grant Agreement - Excel file to be downloaded from the website of the Commission, DG Home Affairs:

[http://ec.europa.eu/home-affairs/funding/cips/call\\_10129/call\\_10129\\_en.htm](http://ec.europa.eu/home-affairs/funding/cips/call_10129/call_10129_en.htm)

The final cost statement must be completed in all its parts:

- a complete copy of extracts from the general ledgers detailing all the items of expenditure and including payment references;
- copies of the bank statements, receipts or other proof of payment corresponding to the items stated in the ledger and the budget of the project.

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;
- indicate the amount.

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 body<sup>1</sup> (for example, a ministry or other authority) to operators who are subject

---

<sup>1</sup> 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.

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 Art. 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.

- An **electronic version** (USB memory stick or CD-Rom) of the narrative report (Word document), the summary (Word document) and the final cost statement (Excel document).
- A **formal request for final payment** - Excel file to be downloaded from the website of the Commission, DG Home Affairs:  
[http://ec.europa.eu/home-affairs/funding/cips/call\\_10129/call\\_10129\\_en.htm](http://ec.europa.eu/home-affairs/funding/cips/call_10129/call_10129_en.htm)
- A statement showing the amount of interest or equivalent benefits generated by pre-financing payment.