



EUROPEAN COMMISSION
EUROSTAT

Directorate C: National Accounts, Prices and Key Indicators

Call for proposals

21040/2014/003

PREPARATORY WORK FOR THE MODERNISATION OF PUBLIC SECTOR ACCOUNTING SYSTEMS ON AN ACCRUALS BASIS¹

¹ Commission Implementing Decision of 17/02/2014 concerning the adoption of the work programme and financing decision for 2014 for the implementation of the European Statistical Programme 2013-2017
Regulation (EU) No 99/2013 of the European Parliament and of the Council of 15 January 2013 on the European statistical programme 2013-17

1. BACKGROUND AND PURPOSE OF THIS CALL

Fiscal transparency, i.e. the regular reporting by Member States (MS) and public sector entities of complete, reliable and accurate fiscal data is crucial to the proper functioning of the EU multilateral and budgetary surveillance framework and to the functioning of the single market. Macro (statistical) data and fiscal coordination at EU level are already based on accruals data, but government accounting practices vary widely both across and within the MS, and there are also MS and government entities therein that still operate on a cash-only basis.

Accruals accounting is the only generally accepted information system that provides a complete and reliable picture of the financial and economic position and performance of a government entity, by capturing in full its assets and liabilities as well as its revenue and expenses, over the period covered by the accounts and at the moment they are closed.

Following the Commission report to the Council and the European Parliament on the suitability of IPSAS for the MS², as requested by Council Directive 2011/85/EU, a project was launched in 2013 aimed at harmonising public sector accounting standards across the Union in order to increase financial transparency and ensure the comparability of primary accounting data. The IPSAS report was endorsed by the College on 6 March 2013. It concluded that: "The Commission will further develop the strategy outlined in this report, taking into account resource constraints, in line with its responsibilities under the Treaties". Information on progress to date can be found on the CIRCABC EPSAS Interest Group³.

The primary objective of implementing harmonised European Public Sector Accounting Standards (EPSAS) is to increase fiscal transparency and achieve comparability of public sector accounting and reporting systems within and across MS. In November 2013 the ECOFIN Council encouraged the European Commission to continue its work on the EPSAS project, while respecting subsidiarity and national competences and the proportionality between potential costs and benefits.

2. OBJECTIVES

This action aims at providing financial support for MS to carry out preparatory analyses on the modernisation of their public sector accounting systems on an accruals basis, also with a view to the eventual implementation of EPSAS.

The call for proposals is aimed primarily at MS that do not as yet apply accruals accounting across General Government⁴ and in particular those MS with government entities for which an opening balance sheet does not exist or its coverage is not complete. Applications are also invited from MS using accruals which wish to analyse the potential impacts of moving to harmonised systems of accounts across government or which plan to build on existing analyses by taking steps to implement harmonised systems of accounts across government.

The proposal could cover all or some of the following tasks:

- 1) Scoping of modernisation needs: Assess data collection needs and procedures in view of producing the opening balance sheet. Analyse the necessary re-organisation needs of the IT environment to support implementation of accrual accounting, including identifying system requirements, the structure and ownership of the proposed systems,

² Towards implementing harmonised public sector accounting standards in Member States: The suitability of IPSAS for the Member States, (COM(2013) 114 final.

³ <https://circabc.europa.eu/w/browse/8b9f731d-4826-4708-9069-5f65a9edc9bf>

⁴ The general government sector is a National Accounts concept, which according to ESA 2010 consists of all government units and all non-market non-profit institutions that are controlled and mainly financed by government units. The general government sector comprises four sub-sectors: central government, state government, local government, social security funds.

and necessary control and interfaces requirements. Document the universe of entities that would need to modernize accrual accounting systems and which fall within the scope of the objectives of this call for proposals.

- 2) Outlining a platform to implement the proposed changes: Plan the necessary organisational mechanisms and 'change management' strategy. Design a platform to implement the identified proposed changes and design the set up of the project team to plan, coordinate and deliver the project.
- 3) Outlining an approach to implementation: Develop a draft implementation strategy, including the different steps involved in implementing the project (e.g. move all the subsectors to accruals at the same time or by stages). Prepare a roadmap with the project plan identifying the main obstacles, timetable, staffing needs, legislative requirements and expected costs. Develop training strategies. Explain why the selected approach would be efficient and effective. Identify possible experience from other MSs' government entities that have already implemented accruals accounting.
- 4) Outlining a communication plan: Develop a communication plan addressed to all involved in the project, including both internal and external stakeholders, taking into consideration that the transition to accruals accounting is a major project for most governments.
- 5) Exchange of knowledge and best practices: Arranging one or more visit to Member States, in order to exchange knowledge and best practices concerning change management.
- 6) Building on existing analyses: Build on existing analyses by taking steps to implement harmonised systems of accounts across government.

EXPECTED OUTPUTS

To the extent allowed by the scope and formulation of the application, the technical report on the modernisation of the public sector accounting systems on an accruals basis will follow the following structure taking into account the tasks proposed to be performed by the beneficiary:

1: Scoping of modernisation needs

- Opening balance sheet - data collection needs and procedures,
- IT re-organisation needs,
- Scope of entities.

2: Outlining a platform to implement the proposed changes

- Change management strategy and organisational mechanisms,
- Implementation platform and implementation project team.

3: Outlining an approach to implementation

- Implementation plan and roadmap:
 - main obstacles,
 - timetable,
 - staffing needs,
 - legislative requirements,
 - expected costs.
- Training strategies.

4: Outlining a communication plan

- Communication plan for both internal and external stakeholders.

5: Exchange of knowledge and best practices

- Report on the lessons learned from exchanges with other MS.

6: Building on existing analyses

- Report on the practical steps taken to build on existing analyses by taking steps to implement harmonised systems of accounts across government and on the lessons learned.

A detailed timetable (including deliverables, results and reports) should be provided in the application.

Implementation report of the action (Annex IV of grant agreement) and financial statement: to be submitted within 60 days following the closing date of the action.

All reports and documentation should be provided in English.

All deliverables have to be provided no later than the closing date of the action on paper and/or appropriate electronic formats. Texts in Word and data in a flat file or Excel format.

3. TIMETABLE

The final deadline for the submission of proposals is 13/03/2015.

	Stages	Estimated date and time or indicative period
a)	Publication of the call	December 2014
b)	Deadline for submitting applications	13/03/2015
c)	Evaluation period (indicative)	March – June 2015
d)	Information to applicants (indicative)	June 2015
e)	Signature of grant agreement (indicative)	June – July 2015
f)	Starting date of the action (indicative)	first day following the date on which the last party has signed the grant agreement

4. BUDGET AVAILABLE

The total budget earmarked for the co-financing of projects is estimated at € 1,200,000.

EC contributions below EUR 25.000 per grant agreement will not be awarded.

The Commission reserves the right not to distribute all the funds available.

5. ADMISSIBILITY REQUIREMENTS

- Applications must be sent no later than the deadline for submitting applications referred to in section 3.
- Applications must be submitted in writing (see section 14), using the application form.
- Applications may be submitted in any official language of the European Union.

Failure to comply with the above requirements will lead to the rejection of the application.

If the proposal is submitted in another language than English, in order to facilitate assessment by the evaluators, an English translation should where possible accompany the proposal.

6. ELIGIBILITY CRITERIA

6.1. Eligible applicants

Grant applications are eligible if submitted by:

- A non-profit organisation (private or public);
- A public authority (national, regional, local).

Moreover, eligible beneficiaries must be Member States' public sector accounting regulators, in particular public sector standard-setting authorities and those public entities which have a responsibility for leading or coordinating the implementation of public sector accounting standards across or between general government sub-sectors. In line with ESA2010, general government comprises central, state and local governments, and social security funds.

Legal entities having a legal or capital link with applicants, which is neither limited to the action nor established for the sole purpose of its implementation, may take part in the action as affiliated entities, and may declare eligible costs as specified in section 11.2.

For that purpose, applicants shall identify such affiliated entities in the application form.

The application shall state the legal status of the applicant.

Only applications from legal entities established in the following countries are eligible:

- *EU Member States*;

In order to assess the applicants' eligibility, the following supporting documents are requested:

- Appropriate documents demonstrating that beneficiaries must be Member States' public sector accounting regulators, in particular public sector standard-setting authorities and those public entities which have a responsibility for leading or coordinating the implementation of public sector accounting standards across or between general government sub-sectors. In line with ESA2010, general government comprises central,
- **private entity**: extract from the official journal, copy of articles of association, extract of trade or association register, certificate of liability to VAT (if, as in certain countries, the trade register number and VAT number are identical, only one of these documents is required);
- **public entity**⁵: copy of the resolution or decision establishing the public company, or other official document establishing the public-law entity;

6.2. Eligible activities

Project proposals may be submitted for the activities described in Part 2. Objectives. Proposals should match the specific description of the action.

⁵ These supporting documents **are not requested** for public bodies included on Article 5 of Regulation N°223/2009 of the European Parliament and of the Council of 11/03/2009 on European Statistics.

Implementation period

The estimated duration of the action is 12 months.

Activities shall start at the latest 30 calendar days following the date the last party has signed the grant agreement.

7. EXCLUSION CRITERIA

7.1. Exclusion from participation:

Applicants will be excluded from participating in the call for proposals procedure if they are in any of the following situations:

- (a) they are bankrupt or being wound up, are having their affairs administered by the courts, have entered into an arrangement with creditors, have suspended business activities, are the subject of proceedings concerning those matters, or are in any analogous situation arising from a similar procedure provided for in national legislation or regulations;
- (b) they or persons having powers of representation, decision making or control over them have been convicted of an offence concerning their professional conduct by a judgment of a competent authority of a Member State which has the force of res judicata;
- (c) they have been guilty of grave professional misconduct proven by any means which the contracting authority can justify including by decisions of the EIB and international organisations;
- (d) they are not in compliance with their obligations relating to the payment of social security contributions or the payment of taxes in accordance with the legal provisions of the country in which they are established or with those of the country of the RAO or those of the country where the grant agreement is to be performed;
- (e) they or persons having powers of representation, decision making or control over them have been the subject of a judgment which has the force of res judicata for fraud, corruption, involvement in a criminal organisation, money laundering or any other illegal activity, where such an illegal activity is detrimental to the Union's financial interests;
- (f) they are currently subject to an administrative penalty referred to in Article 109(1).

7.2. Exclusion from award:

Applicants will not be granted financial assistance if, in the course of the grant award procedure, they:

- (a) are subject to a conflict of interest;
- (b) are guilty of misrepresentation in supplying the information required by the Commission as a condition of participation in the grant award procedure or fail to supply this information;
- (c) find themselves in one of the situations of exclusion, referred to in section 7.1.

The same exclusion criteria apply to affiliated entities.

Administrative and financial penalties may be imposed on applicants, or affiliated entities where applicable, who are guilty of misrepresentation.

7.3. Supporting documents

Applicants must sign a declaration on their honour certifying that they are not in one of the situations referred to in articles 106(1) and 107 to 109, filling in the relevant form

attached to the application form accompanying the call for proposals and available at <http://ec.europa.eu/eurostat/about/opportunities/grants>.

8. SELECTION CRITERIA

8.1. Financial capacity

The verification of the financial capacity **does not apply to public bodies**.

Applicants must have stable and sufficient sources of funding to maintain their activity throughout the period during which the action is being carried out or the year for which the grant is awarded and to participate in its funding.

The applicants' financial capacity will be assessed on the basis of the following supporting documents to be submitted with the application:

- the profit and loss account,
- the balance sheet for the last financial year for which the accounts were closed;
- for newly created entities, the business plan might replace the above documents.

Grants for an action \geq EUR 750 000, in addition:

- **an audit report** produced by an approved external auditor certifying the accounts for the last financial year available .
In the event of an application grouping several applicants (consortium), the above thresholds apply by applicants.

8.2. Operational capacity

Applicants must have the professional competencies as well as appropriate qualifications necessary to complete the proposed action.

In this respect, applicants have to submit following supporting documents:

- curriculum vitae or description of the profile of the people primarily responsible for managing and implementing the operation;
- the organisations' activity reports⁶;
- a list of previous projects and activities performed and connected to the policy field of a given call or to the actions to be carried out in the last 3 years.

9. AWARD CRITERIA

Only proposals that meet the eligibility, exclusion and selection criteria will be further assessed based on the award criteria.

The description of the action in the grant application form must be sufficiently detailed to enable the proposal to be assessed on the basis of the award criteria mentioned below. It should meet the technical specifications of the action and address all matters laid down therein.

The degree to which the criteria are met will be measured by a mark for each criterion.

The technical quality of the proposal will be assessed on the basis of the following criteria:

⁶ Not applicable for public bodies included on Article 5 of Regulation N°223/2009 of the European Parliament and of the Council of 11/03/2009 on European Statistics.

Criteria	Mark (maximum points)
Relevance of application in relation to the objectives of the invitation and the priorities of the annual work programme	(30 points)
Quality of the proposal, on the basis of the following criteria :	
Scope of the workplan in terms of its coverage of government entities, as outlined in section 2, and expected results	(25 points)
Presentation of expected results, expected impact and sustainability of the action	(15 points)
Time schedule of the action (work plan); management arrangements	(15 points)
Coherence, relevance and proportionality of the estimated budget in relation with the proposed action	(15 points)
Maximum total score	100 points

The applications will be evaluated and marked against above award criteria.

Only applications having obtained a total score of at least 60 points (out of a maximum of 100 points) will be considered for funding. At the end of the evaluation, applications will be ranked on the basis of the evaluation results.

Funding decisions, i.e. co-financing rate, will be made on the basis of this ranking in line with the objectives of the action and within the limits of the available budget.

10. LEGAL COMMITMENTS

In the event of a grant awarded by the Commission, a grant agreement drawn up in euro and detailing the conditions and level of funding, will be sent to the beneficiary.

Please note that the award of a grant does not establish an entitlement for subsequent years.

11. FINANCIAL PROVISIONS

11.1. General Principles

Grants must comply with the following principles:

a) Non-cumulative award

An action may only receive one grant from the EU budget.

In no circumstances shall the same costs be financed twice by the Union budget. To ensure this, applicants shall indicate the sources and amounts of Union funding received or applied for the same action or part of the action or for its functioning during the same financial year as well as any other funding received or applied for the same action.

b) Non-retroactivity

No grant may be awarded retrospectively for actions already completed.

A grant may be awarded for an action which has already begun only where the applicant can demonstrate the need to start the action before the grant agreement is signed or the grant decision is notified.

In such cases, costs eligible for financing may not have been incurred prior to the date of submission of the grant application

c) Co-financing

Co-financing means that the resources which are necessary to carry out the action or the work programme may not be entirely provided by the EU grant.

Co-financing of the action or of the work programme may take the form of:

- the beneficiary's own resources,
- income generated by the action or work programme,
- financial contributions from third parties.

d) Balanced budget

The estimated budget of the action is to be attached to the application form. It must have revenue and expenditure in balance.

The budget must be drawn up in euros.

e) Implementation contracts/subcontracting

Where the implementation of the action requires the award of procurement contracts (implementation contracts), the beneficiary must award the contract to the bid offering best value for money or the lowest price (as appropriate), avoiding conflicts of interests and retain the documentation for the event of an audit.

In the event of procurement exceeding € 60 000, the beneficiary must abide by special rules as referred in the grant agreement annexed to the call. Moreover the beneficiary is expected to clearly document the tendering procedure and retain the documentation for the event of an audit.

For public bodies: Entities acting in their capacity of contracting authorities in the meaning of Directive 2004/18/EC or contracting entities in the meaning of Directive 2004/17/EC shall abide by the applicable national public procurement rules.

Sub-contracting, i.e. the externalisation of specific tasks or activities which form part of the action as described in the proposal must satisfy the conditions applicable to any implementation contract (as specified above) and in addition to them the following conditions:

- it may only cover the implementation of a limited part of the action;
- it must be justified having regard to the nature of the action and what is necessary for its implementation;
- it must be clearly stated in the proposal.

11.2. Funding forms

Mixed financing grants are calculated on the basis of a detailed estimated budget indicating clearly the costs that are eligible for EU funding. The grant amount may neither exceed the eligible costs nor the amount requested. Amounts are indicated in euros.

➤ **Maximum amount requested**

The EU grant is limited to a **maximum co-funding rate of 70% of eligible costs**.

Consequently, part of the total eligible expenses entered in the estimative budget must be financed from sources other than the EU grant (see section 11.1c).

➤ **Eligible costs**

Eligible costs are costs actually incurred by the beneficiary of a grant which meet all the following criteria:

- ✓ they are incurred during the duration of the action or of the work programme, with the exception of costs relating to final reports and audit certificates;

The period of eligibility of costs will start as specified in the grant agreement or the grant decision.

If a beneficiary can demonstrate the need to start the action before the agreement is signed, expenditure may be authorised before the grant is awarded. Under no circumstances can the eligibility period start before the date of submission of the grant application (see section 11.1b).

- ✓ they are indicated in the estimated budget of the action or work programme;
- ✓ they are necessary for the implementation of the action or of the work programme which is the subject of the grant;
- ✓ they are identifiable and verifiable, in particular being recorded in the accounting records of the beneficiary and determined according to the applicable accounting standards of the country where the beneficiary is established and according to the usual cost accounting practices of the beneficiary;
- ✓ they comply with the requirements of applicable tax and social legislation;
- ✓ they are reasonable, justified, and comply with the requirements of sound financial management, in particular regarding economy and efficiency.

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

The same criteria apply to the affiliated entities.

Eligible direct costs

The eligible direct costs for the action are those costs which, **with due regard for the conditions of eligibility set out above**, are identifiable as specific costs directly linked to the performance of the action and which can therefore be booked to it directly, such as :

- the costs of personnel⁷ working under an employment contract with the applicant or equivalent appointing act and assigned to the action, comprising actual salaries plus social security contributions and other statutory costs included in the remuneration, provided that these costs are in line with the applicant's usual policy on remuneration. Those costs may include additional remuneration, including payments on the basis of supplementary contracts regardless of their nature, provided that it is paid in a consistent manner whenever the same kind of work or expertise is required and independently from the source of funding used;

⁷ According to the COMMISSION DECISION of 23 May 2013 on the approval of the methodology to establish scales of unit costs and flat rate funding for grants, the public bodies identified in Article 5 of Regulation (EC) No 223/2009 of the European Parliament and of the Council on European statistics can use scales of unit costs for direct personnel costs.

- costs of the personnel of national administrations to the extent that they relate to the cost of activities which the relevant public authority would not carry out if the project concerned were not undertaken;
- subsistence allowances (for meetings, including kick-off meetings where applicable, conferences etc) provided that these costs are in line with the beneficiary's usual practices,
- costs of travel (for meetings, including kick-off meetings where applicable, conferences etc), provided that these costs are in line with the beneficiary's usual practices on travel,
- depreciation cost of equipment (new or second-hand): only the portion of the equipment's depreciation corresponding to the duration of the action/project and the rate of actual use for the purposes of the action may be taken into account by the Commission,
- costs of consumables and supplies, provided that they are identifiable and assigned to the action/project;
- costs entailed by implementation contracts awarded by the beneficiaries for the purposes of carrying out the action/project, provided that the conditions laid down in the grant agreement or grant decision are met;
- costs arising directly from requirements linked to the implementation of the action/project (dissemination of information, specific evaluation of the action, translations, reproduction);
- costs relating to a pre-financing guarantee lodged by the beneficiary of the grant, where required;
- costs relating to external audits where required in support of the requests for payments;
- non-deductible value added tax (VAT) paid by beneficiaries which are not public bodies.

Eligible indirect costs (overheads)

- a flat-rate amount of 7 %⁸ of the total eligible direct costs of the action, is eligible under indirect costs, representing the beneficiary's general administrative costs which can be regarded as chargeable to the action/project.

Indirect costs may not include costs entered under another budget heading.

Applicants'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.

➤ **Ineligible costs**

- 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 a beneficiary;

⁸ According to Commission Decision of 23 May 2013 the public bodies identified in Article 5 of Regulation (EC) No 223/2009 shall declare eligible indirect costs on the basis of a flat rate of 30% of the total eligible direct personnel costs.

- costs declared by a beneficiary and covered by another action receiving a European Union grant. In particular, indirect costs shall not be eligible under a grant for an action awarded to a beneficiary who already receives an operating grant financed from the Union budget during the period in question;
- contributions in kind;
- excessive or reckless expenditure;
- amounts of value added tax (VAT) paid by public bodies or other entities governed by public law;
- deductible VAT paid by private bodies.

➤ **Calculation of the final grant amount**

The final amount of the grant to be awarded to the beneficiary is established by Eurostat after completion of the action, upon approval of the requested documents as indicated in the grant agreement.

EU grants may not have the purpose or effect of producing a profit within the framework of the action or the work programme of the beneficiary. **Profit shall be defined as a surplus of the receipts over the eligible costs incurred by the beneficiary**, when the request is made for payment of the balance. In this respect, where a profit is made, the Commission shall be entitled to recover the percentage of the profit corresponding to the Union contribution to the eligible costs actually incurred by the beneficiary to carry out the action.

11.3. Payment arrangements

Please note that for this action, no pre-financing payment is proposed.

Eurostat will establish the amount of the final payment to be made to the beneficiary on the basis of the calculation of the final grant amount (see section 11.2 above). If the total of earlier payments is higher than the final grant amount, the beneficiary will be required to reimburse the amount paid in excess by Eurostat through a recovery order.

12. PUBLICITY

12.1. By the beneficiaries

Beneficiaries must clearly acknowledge the European Union's contribution in all publications or in conjunction with activities for which the grant is used.

In this respect, beneficiaries are required to give prominence to the name and emblem of the European Commission on all their publications, posters, programmes and other products realised under the co-financed project.

If this requirement is not fully complied with, the beneficiary's grant may be reduced in accordance with the provisions of the grant agreement or grant decision.

12.2. By the Commission

With the exception of scholarships paid to natural persons and other direct support paid to natural persons in most need, all information relating to grants awarded in the course of a financial year shall be published on an internet site of the European Union institutions no later than the 30 June of the year following the financial year in which the grants were awarded.

The Commission will publish the following information:

- name of the beneficiary

- address of the beneficiary when the latter is a legal person, region when the beneficiary is a natural person, as defined on NUTS 2 level⁹ if he/she is domiciled within EU or equivalent if domiciled outside EU,
- subject of the grant,
- amount awarded.

Upon a reasoned and duly substantiated request by the beneficiary, the publication shall be waived if such disclosure risks threatening the rights and freedoms of individuals concerned as protected by the Charter of Fundamental Rights of the European Union or harm the commercial interests of the beneficiaries.

13. DATA PROTECTION

The reply to any call for proposals involves the recording and processing of personal data (such as name, address and CV). Such data will be processed pursuant to Regulation (EC) No 45/2001 on the protection of individuals with regard to the processing of personal data by the Community institutions and bodies and on the free movement of such data. Unless indicated otherwise, the questions and any personal data requested are required to evaluate the application in accordance with the specifications of the call for proposal will be processed solely for that purpose by Head of Eurostat Unit A4 – Financial Management.

Details concerning the processing of personal data are available on the privacy statement at: http://ec.europa.eu/dataprotectionofficer/privacystatement_publicprocurement_en.pdf.

Personal data may be registered in the Early Warning System (EWS) only or both in the EWS and Central Exclusion Database (CED) by the Accounting Officer of the Commission, should the beneficiary be in one of the situations mentioned in:

- the Commission Decision 2008/969 of 16.12.2008 on the Early Warning System (for more information see the Privacy Statement on:

http://ec.europa.eu/budget/contracts_grants/info_contracts/legal_entities/legal_entities_en.cfm),

or

- the Commission Regulation 2008/1302 of 17.12.2008 on the Central Exclusion Database (for more information see the Privacy Statement on

http://ec.europa.eu/budget/explained/management/protecting/protect_en.cfm)

14. PROCEDURE FOR THE SUBMISSION OF PROPOSALS

Proposals must be submitted in accordance with the formal requirements and **by the deadline set out under section 5.**

No modification to the application is allowed once the deadline for submission has elapsed. However, if there is a need to clarify certain aspects or for the correction of clerical mistakes, Eurostat may contact the applicant for this purpose during the evaluation process.

Applicants will be informed in writing about the results of the selection process.

⁹ European Union Official Journal L 39, of 10 February 2007.

➤ **Submission on paper**

Application forms are available at <http://ec.europa.eu/eurostat/about/opportunities/grants>.

Applications shall be 'submitted in one copy on the correct form, duly completed, dated, showing a balanced budget (revenue/expenditure), and signed by the person authorised to enter into legally binding commitments on behalf of the applicant organisation.

Where applicable, all additional information considered necessary by the applicant can be included on separate sheets.

Applications must be sent to the following address:

European Commission
Eurostat - Unit A.5 - (CAD) BECH F2/907
Jean Monnet Building
Rue Alcide de Gasperi
L-2920 Luxembourg (Kirchberg)

- by post, date as postmark;
- in person, date as receipt,
- by courier service, date of receipt by the courier service.

Applications sent by fax or e-mail will not be accepted.

➤ **Contacts**

Possible questions can be submitted **in writing** by sending an e-mail to the following address:

E-mail: ESTAT-FINANCIAL-CELL-DIR-C-D@ec.europa.eu

Questions will be answered by the Commission in writing and published on Eurostat website; no answers, explanations or clarifications will be given by telephone.

Annexes

1. Grant application form
2. Template for Estimated budget and Final Financial Statement
3. Template of grant agreement for an action
4. Guide for applicants Open Call for Proposal 2014

Adapted documents for applicants intending to apply for a multi-beneficiary grant are available on request.