

ANNEX 3

Supporting documents to be attached to the grant application

IDENTITY DOCUMENTS

- Applicant's memorandum and articles of association, instrument of incorporation or equivalent¹
- Applicant's official registration certificate
- Declaration or certificate of non-liability for VAT (if applicable)
- A financial identification form conforming to the model attached at Annex 5b, certified by the bank to which the payments will be made. The financial identification must clearly show the data referred to at point 1.2 of the Grant Application Form. The certifying bank must be located in the country where the applicant is registered. If the applicant has already signed a contract with the European Commission or where the European Commission has been in charge of the payments of a contract, a copy of the previous financial identification form may be provided instead, unless a change in its bank account occurred in the meantime.
- Legal entity sheet (see Annex 5a) duly completed and signed by the applicant, accompanied by the justifying documents which are requested therein. If the applicant has already signed a contract with the Contracting Authority, instead of the legal entity sheet and its supporting documents the legal entity number may be provided, unless a change in its legal status occurred in the meantime.

¹ Not applicable to national public authorities in the strict sense. For public-sector entities which derive from the national authorities, provide the founding act, decision or regulation justifying their public-sector status.

FINANCIAL DOCUMENTS

- Provide guarantees of the applicant's financial viability by submitting copies of the official accounts for the last financial year (including turnover, profit and loss account and balance sheet), including any annexes or other official documents commenting on and supplementing the financial data in the annual accounts.
- External audit report by an approved auditor certifying the accounts for the last 2 years for which they have been closed and giving an assessment of the applicant's financial viability for the period during which the action or work programme will be carried out.²

OTHER DOCUMENTS

- Letter of commitment from any third parties involved in implementing the action
- Letter of commitment from any external sponsors
- References relating to any other actions completed in the relevant field by the applicant

² Pursuant to Article 173.4 of the Rules for the implementation of the Financial Regulation (OJ L 357, 31.12.2002), as modified by Regulation 478/2007 (JO L 111, 28.04.2007), an external audit report certifying the accounts for the last financial year available and giving an assessment of the financial viability of the applicant is compulsory for actions where the cost to be financed exceeds EUR 500 000 and for operating grants of over EUR 100 000, where it is the first application made by any one beneficiary to an authorising officer in any one budget year. Public bodies and international organisations are exempt from this obligation.

In the case of agreements linking the Commission with several beneficiaries, these thresholds should be applied per beneficiary. In the case of partnerships, the audit report must relate to the two last financial years available and will be obligatory before the framework agreement is concluded.