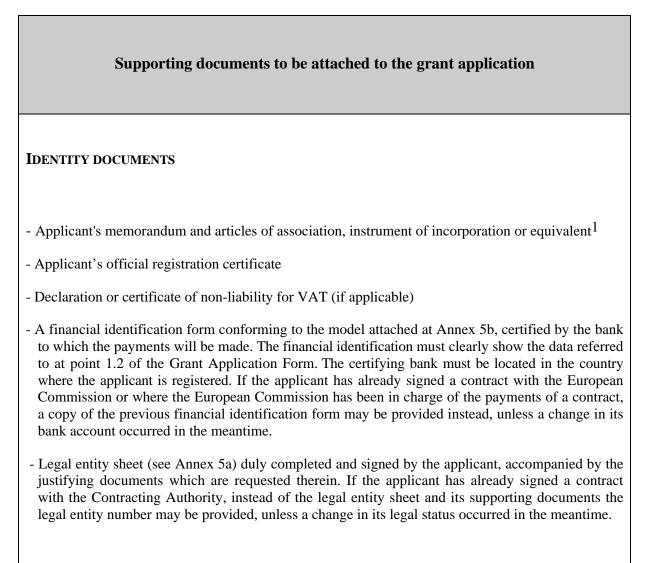
ANNEX 3



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.