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Guidelines for the financial management of the grant agreements

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IMPORTANT NOTICE

The **Guideline** is designed to be your main **practical reference** for preparing and submitting your budget and financial statement.

It has been written in the form of questions with detailed instructions on how to fill in the standard budget and financial statement.

Please note that the information mentioned in this guideline is not exhaustive and applicants and beneficiaries are therefore asked to carefully read the framework partnership agreement (FPA) and its annexes as well as the specific grant agreement (SGA), as these will constitute the legal basis for the grant.

1. THE BUDGET STATEMENT OF THE ACTION

This section describes some of the most important rules you should follow when preparing the budget statement before the action starts and the final financial statement at the end of the action period.

1.1. Submission of the budget statement

The specific grant agreement is concluded in the context of a partnership agreement between the Commission and the partner institution. Upon request of the Commission, you must submit a budget statement every year of the action period, each for a period of one year (1 May year t to 30 April year t+1).

One individual budget statement is required for each survey you carry out (i.e. consumer, construction, retail trade, services or industry).

For all budget statements, you must use the model budget and financial statement (in .xlsm) sent each year to your institution. It specifies all possible costs and revenues necessary for carrying out the action.

1.2. What kind of income must be declared?

The following income must be estimated and declared in the financing plan of each individual survey sheet of the budget statement:

- ✓ income generated by the action (e.g. the yield from publications sales, the fees charged to participants attending a conference, etc.)
- ✓ contributions from other external organisations
- ✓ own contribution (beneficiary's co-financing)
- ✓ contribution requested from the Commission (EU co-financing).

The Commission's contribution **CANNOT exceed 50 %** of the estimated total eligible costs per survey necessary for carrying out the action and is limited to the amount necessary to balance the action's receipts (direct revenue and contributions from other organisations) and expenditure (eligible costs) per survey.

The budget provides an estimate of costs and receipts. Costs must be necessary and exclusively related to the implementation of the action or work programme. The Commission reserves the right to invite the applicant to correct the grant request if the proposal is in principle acceptable but includes ineligible costs or requires adjustments to optimise cost-effectiveness (e.g. reduction

of number of working days if these are estimated to be too high, elimination of non-essential activities, etc.).

The budget must be balanced. If there is a difference between total costs and total contributions (e.g. the Commission grant, contributions from other organisations such as government subsidies, sales), the applicant must cover this difference with his 'own contribution'.

1.3. What are the main conditions for my budget statement to be accepted?

To be accepted, your budget statement (.xslm file) must be:

- ✓ in conformity with the funding rules
- ✓ detailed and balanced
- ✓ completely filled out and presented in euros (please read the sheet 'Guidance BS')
- ✓ submitted in English, dated and signed by the person authorised to enter into legally binding commitments on behalf of the applicant (legal representative)
- ✓ submitted before the deadline.

1.4. What are the general cost eligibility criteria?

The framework partnership agreement (FPA) defines **eligible costs** as costs satisfying the following general criteria: ¹

- a) they are incurred within the *implementation period* of the Specific agreement, with the exception of costs relating to the request for payment of the balance and the corresponding supporting documents referred to in Article 4.4 of the Specific agreement;
- b) they are indicated in the estimated budget of an *action*. The estimated budget is set out in Annex II of the Specific agreement;
- c) they are incurred in connection with the *action* as described in Annex I of the Specific agreement and are necessary for its implementation;
- d) they are identifiable and verifiable, in particular they are recorded in the partner's accounting records and determined according to the applicable accounting standards of the country where the partner is established and according to the partner's usual cost accounting practices;
- e) they comply with the requirements of applicable tax and social legislation; and
- f) they are reasonable, justified and comply with the principle of sound financial management, in particular regarding economy and efficiency.

The FPA² mentions that if the Special Conditions or the Specific agreement contain a provision on **entities affiliated to the partner**, costs incurred by such an entity are eligible, if:

- a) they satisfy the same conditions that apply to the partner, and
- b) the partner ensures that the conditions applicable to it under Articles II.4, II.5, II.6, II.8, II.10, II.11 and II.27 are also applicable to the entity.

¹ Art. II.19.1 FPA

² Art. II. 21 FPA

Deductible VAT:

- ✓ **If Value added tax (VAT) is recoverable** under the national VAT legislation, only the net purchase cost should be recorded as expenditure.
- ✓ Conversely, **if VAT is NOT recoverable** under the national VAT legislation and paid by a beneficiary, it is an eligible cost. The full price of the goods or services bought by the beneficiary can be recorded as expenditure, without any distinction between the net price and the amount of VAT charged on it. A declaration on non-recoverability shall be provided by the beneficiary.
- ✓ **If VAT is partially recoverable**, only the part that is NOT recoverable is an eligible cost. The beneficiary must use a provisional (estimated) deduction ratio taking account of the best available information when making the annual budget proposal and determine the final ratio at the end of the fiscal year concerned. Both ratios must be based on an official document to be provided by the beneficiary.
- ✓ **VAT incurred by a public body acting ‘as public authority’**, is ALWAYS ineligible.

The beneficiary's internal accounting and auditing procedures must make it possible to reconcile the costs and revenues declared for the action with the corresponding accounting statements and supporting documents.

Please note that, under the Financial Regulation applicable to the general budget of the EU, no grant may be awarded retrospectively for actions already completed. In exceptional cases, and only if agreed by the Commission in advance, where applicants can demonstrate the need to start the action before the agreement is signed, expenditure eligible for financing may be incurred before the grant agreement is signed, but never before the budget statement is approved. Justification for why the action must start before the grant is awarded is required in such cases.

1.5. What are the forms of Union contribution and categories of costs covered?

1. **Unit costs for staff** calculated in accordance with the method described in section 3.
2. **Flat-rate financing for administrative costs (excluding subcontracting, up-date of software/process redesign)** calculated in accordance with the methodology described in section 4.5. Flat-rate financing of administrative costs only applies if they do not exceed 50% of the eligible staff costs.
3. **Costs actually incurred for** costs for subcontracting, up-date of software/process redesign and administrative costs where they exceed 50% of the eligible staff costs (*see sections 4.3, 4.4 and 4.5*).
4. **Flat-rate financing for indirect costs** is 7% of the total eligible direct costs excluding the costs for subcontracting (*see section 2.3*).

1.6. What kind of costs are eligible for a grant?

The budget statement must only include costs directly linked to the action's implementation.

The beneficiary must use the questionnaires provided by the Commission for all undertaken surveys. The EU grant only covers the costs related to the harmonised EU BCS questions indicated in Annex I of the specific grant agreement. In case of additional questions, costs will be apportioned to the BCS action based on a pro-rata per survey between the harmonised EU BCS questions in relation to the total number of questions on the partner's questionnaire.

Please follow the guidance in the sheet ‘Guidance BS’ of the model budget and financial statement when filling out all necessary information. This will help ensure the eligibility of your costs.

Please note **the special case of travel and subsistence costs related to the annual BCS workshop**. The BCS workshop is the programme’s main annual event, bringing together all partner institutes and main stakeholders (ECB, OECD, ESTAT and other Commission DGs). Costs incurred in relation to the BCS workshop shall **be claimed separately in the framework of the Reimbursement of expenses by experts** in accordance with the provisions of Commission Decision C(2007)5858 of 05.12.2007. Instructions concerning reimbursement of expenses (via the Advanced Gateway to Meetings (AGM) system managed by the payment office of the Commission) will be given in the invitation letter to the BCS Workshop and further information can be obtained from the workshop’s secretary.

Given the reimbursement based on the experts’ reimbursement scheme, you shall not include these costs in the budget or final payment request as costs incurred under the grant agreement.

1.7. How to report the final eligible costs at the end of the action period?

You will receive an invitation by e-mail to submit your declaration in the first half of May following the end of the action period.

This e-mail is accompanied by the following documents:

- the final financial statement for your institute/organisation;
- the final technical report, incl. an excel file to inform about the effective sample size;
- annex IX of the FPA – Declaration on the reported costs.

Please follow the instructions in the e-mail and submit your draft request for payment, your final financial statement and accompanying documents for preliminary check/comments to unit ECFIN.A.3 in .xlsm format, via the functional mailbox ECFIN-BCS-STATEMENTS@ec.europa.eu.

1.8. What are ineligible costs³?

Ineligible costs are described in Article II.19.4 of the FPA.

Furthermore, any costs not included in the budget statement and the following costs are ineligible⁴:

- cost related to financial leasing of equipment and costs connected with the purchase of new or second-hand equipment recorded as an asset in the beneficiary’s accounting system;
- depreciation costs of equipment or other assets as an exception to Article II.19.2(c);
- non statutory, non-mandatory and discretionary premiums or bonuses connected to staff costs (as an exception to Article II.19.2(a);

For reasons of completeness and transparency, applicants may wish to include ineligible contributions in their budget. If so, these shall be so indicated on the expenditure as well as on the income side under the respective item in order to balance the account.

³ Art. II.19.4 FPA

⁴ Art.I.5 FPA

1.9. How to deal with exchange rates?

- The budget must be drawn up in euros.

Applicants with general accounts in a currency other than the euro must convert estimated costs calculated in another currency into euros at the average of the daily exchange rates established by the European Central Bank and published on its website:

https://www.ecb.europa.eu/stats/policy_and_exchange_rates/euro_reference_exchange_rates/html/index.en.html, determined over the corresponding reporting period.

If no daily euro exchange rate is established by the European Central Bank for the currency in question, conversion must be made at the average of the monthly accounting rates established by the Commission and published on its website:

https://ec.europa.eu/budget/contracts_grants/info_contracts/inforeuro/inforeuro_en.cfm, determined over the corresponding reporting period.

- When you report your costs at the end of the action period, for the final financial statement and request for payments, Article 4.5 of the Specific grant agreement gives you directives on how to deal with exchange rates for costs *actually* incurred (see box below).

Unit costs for staff and *flat rate* for administrative costs (except costs for subcontracting and update of software/process redesign) and indirect costs as defined in the Specific grant agreement are already fixed at budget statement and shall not be revised for the final financial statement. No further conversion is done for the final financial statements on these costs.

Art. 4.5 SGA - Requests for payment and financial statements must be drafted in euros. The detailed list of actually incurred costs (art.3.2(a)(i)) must be drawn up in local currency and in euro. Unit costs (art. 3.2(a)(ii) and flat rate (art. 3.2(a)(iv)) are fixed and shall not be further converted.

The partner and affiliated entities with general accounts in a currency other than the euro must convert costs incurred in another currency into euros at the average of the daily exchange rates established by the European Central Bank and published on its website:

https://www.ecb.europa.eu/stats/policy_and_exchange_rates/euro_reference_exchange_rates/html/index.en.html, determined over the corresponding reporting period.

If no daily euro exchange rate is established by the European Central Bank for the currency in question, conversion must be made at the average of the monthly accounting rates established by the Commission and published on its website:

https://ec.europa.eu/budget/contracts_grants/info_contracts/inforeuro/inforeuro_en.cfm, determined over the corresponding reporting period.

The beneficiary and affiliated entities with general accounts in euros must convert costs incurred in another currency into euros in accordance with their usual accounting practices.

2. ELIGIBLE COSTS

The eligible costs of a grant for an action include direct and indirect costs.

2.1. What are 'direct costs'⁵?

'Direct costs' are specific costs directly linked to the performance of the action and can therefore be directly attributed to it.

They are:

- ✓ either costs that have been caused in full by the activities of the action
- ✓ or costs that have been caused in full by the activities of several actions (projects), the attribution of which to a single action can, and has been, directly measured (i.e. not attributed indirectly via an allocation key, a cost driver or a proxy).

In case of "combined surveys" (i.e. surveys including an EU part and a national part), only the costs generated by the EU part of the survey are eligible. You therefore must apply BCS-related ratios.

2.2. How to calculate BCS-related ratios?

Any cost must be directly linked to the implementation of the BCS action. Therefore, and if applicable, two ratios may be used to separate the costs for the BCS action from the other costs incurred for other activities.

- ✓ **The survey-related ratio** represents the ratio calculated based on the costs for the survey programme in relation to the total costs for all activities managed by your department.
- ✓ **The EU-related ratio** is the ratio that you apply to the survey-related costs if your survey programme contains additional questions, which are not part of the harmonised EU BCS questionnaire (e.g. based on the number of harmonised EU BCS questions in relation to the total questions in your questionnaire). This ratio can be 100% if your questionnaire only contains harmonised EU BCS questions.

Formulas for EU-related ratios

- **Consumer:**
192 EU questions per year (15 monthly and 3 quarterly) divided by [(15 EU monthly questions + x INSTIT monthly questions) x 12] + [(3 EU quarterly questions + x INSTIT quarterly questions) x 4] = x %
- **Construction :**
76 EU questions per year (6 monthly and 1 quarterly) divided by [(6 EU monthly questions + x INSTIT monthly questions) x 12] + [(1 EU quarterly questions + x INSTIT quarterly questions) x 4] = x %
- **Industry :**
146 EU questions per year (8 monthly, 9 quarterly and 14 annual) divided by [(8 EU monthly questions + x INSTIT monthly questions) x 12] + [(9 EU quarterly questions + x INSTIT quarterly questions) x 4] + [(8 EU annual questions in Mar/Apr + x INSTIT annual questions in Mar/Apr)] + [(6 EU annual questions in Oct/Nov + x INSTIT annual questions in Oct/Nov)] = x %

⁵ Art. II.19.2 FPA

- **Retail trade :**

84 EU questions per year (7 monthly) divided by [(7 EU monthly questions + x INSTIT monthly questions)] x12 = x %

- **Services :**

106 EU questions per year (7 monthly, 2 quarterly and 14 annual) divided by [(7 EU monthly questions + x INSTIT monthly questions) x 12] + [(2 EU quarterly questions + x INSTIT quarterly questions) x 4] + [(8 EU annual questions in Mar/Apr + x INSTIT annual questions in Mar/Apr)] + [(6 EU annual questions in Oct/Nov + x INSTIT annual questions in Oct/Nov)] = x %

Please inform on the calculation methodology of the applied ratios in the sheet ‘Calculation methodology BS’ that you will find in the model budget and financial statement.

2.3. What are ‘indirect costs’⁶

‘Indirect costs’ are costs that cannot be identified as specific costs directly linked to the performance of the action.

In practice, they are costs whose link to the action CANNOT be measured directly, but only by means of cost drivers or a proxy (i.e. parameters that apportion the total indirect costs (overheads) among the different activities of the beneficiary).

Indirect costs are all the structural and support costs of an administrative, technical and logistical nature, such as the hiring or depreciation of buildings and plants, water/gas/electricity, maintenance, insurance, supplies and small office equipment, communication and connection costs, as well as costs related to horizontal services such as administrative and financial management, human resources, training, legal advice, documentation, IT, CPU-times,⁷ etc.

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

Indirect costs **must** be declared on the basis of a flat rate of 7% of the total eligible direct costs excluding costs for subcontracting.

Please note that no supporting documents are required to substantiate indirect costs.

3. STAFF COSTS

3.1. What are direct eligible staff costs?

This budget category covers staff costs (employees or equivalent, natural persons under direct contract and seconded persons).

The staff costs should correspond to the adequate human resources needed to ensure the successful implementation of the project.

The costs you declare must correspond to the actual time worked on the project by the staff concerned.

⁶ Art. II.19.3 FPA

⁷ CPU time (or process time) is the amount of time for which a central processing unit (CPU) was used for processing instructions of a computer programme or operating system, as opposed to, for example, waiting for input/output operations or entering low-power mode.

The FPA mentions that staff costs are eligible provided they satisfy the eligibility conditions set out in Article II.19.1 as well as the following conditions:

The costs refer to personnel working under an employment contract with the partner or an equivalent appointing act and assigned to the *action*, provided that these costs are in line with the partner's usual policy on remuneration;

Those costs include actual salaries plus social security contributions and other statutory costs included in the remuneration. They may also comprise additional remunerations, including payments on the basis of supplementary contracts regardless of the nature of those contracts, provided that they are paid in a consistent manner whenever the same kind of work or expertise is required, independently from the source of funding used;

The costs of natural persons working under a contract with the partner other than an employment contract or who are seconded to the partner by a third party against payment may also be included under such personnel costs, provided that the following conditions are fulfilled:

- i) the person works under conditions similar to those of an employee (in particular regarding the way the work is organised, the tasks that are performed and the premises where they are performed);
- ii) the result of the work belongs to the partner (unless exceptionally agreed otherwise); and
- iii) the costs are not significantly different from the costs of staff performing similar tasks under an employment contract with the partner;

3.2. What are INELIGIBLE staff costs?

The following costs are ineligible staff costs and must therefore be excluded from the basis for the calculation of unit costs (total annual direct staff costs):

- ✓ indirect costs (overheads)⁸
- ✓ provisions paid by the beneficiary, another company or another public authority for the beneficiary's staff to pension funds, reserves, etc.
- ✓ non-statutory, non-mandatory and discretionary premiums or bonuses.

3.3. What are the categories of staff costs? – Item I of model budget and financial statement

Any cost for staff assigned to the action, regardless whether employed by the beneficiary, co-beneficiaries or linked third parties, must be filled in the different categories according to their status.

Item I.1. Permanent staff costs

Permanent staff is usually working as officials or under a contract for an unlimited period. When filling in the budget statement, please use the following categories of staff and add specific job titles: managers, researchers, interviewers, technical staff, and administrative staff.

Item I.2. Temporary staff costs

Temporary staff are directly hired by the beneficiary under a labour contract in accordance with its national legislation. They must work under the sole technical supervision and responsibility of the beneficiary (i.e. the work is decided, designed and

⁸ Indirect costs are covered by a flat rate indicated in the respective grant agreement.

supervised by the beneficiary). When filling in the budget statement, please describe the role of the staff (e.g. statistician, interviewer,...).

Item I.3. Costs for staff working under civil contracts specifically recruited for the project

Staff under civil contracts or non-permanent staff may be an eligible cost if the above-mentioned conditions i) to iii) are fulfilled. These staff costs concern either regular staff entitled to a complementary payment or external experts, having concluded a time-limited "civil" contract for their input to a specific project. The use of "civil" contracts concerns non-regular functions and specific tasks that do not usually fall under "employment" contracts (e.g. non-permanent technical staff, researchers, interviewers).

Item I.4. Costs for staff seconded by a third party against payment

Costs for persons that are seconded by a third party against payment may be an eligible cost under the same conditions as staff under civil contracts (e.g. costs paid directly to interviewers seconded by an agency but without service contract with/invoice from the agency).

Costs incurred for physical persons like experts, consultants, interviewers (including civil servants of other organisations working independently), persons contracted via an Interim Agency who do not belong to the beneficiary's organisation but work on the action and are fully paid by the beneficiary on the basis of an invoice, shall be considered as subcontracting costs and not as personnel costs. These costs should be taken into account under item II.1 "Subcontracting costs" (see section 4.3 - *Costs for subcontracting*).

Administrative staff costs are eligible only if directly linked to the technical performance of the action. In compliance with the provisions of the framework partnership or grant agreement the costs related to horizontal services (such as financial management, human resources, training, legal advice, IT, etc.) are considered as indirect costs and should not be included under staff costs, since they are covered by the corresponding flat rate. This is equally true for the general involvement of high management staff. For example, the normal involvement of accountants, clerks, legal advisers should not be included under administrative staff. On the contrary, the direct assignment of a secretary or administrative assistant to a project is considered eligible.

Permanent staff of a public organisation — For public organisations (i.e. public bodies, with the exception of universities), the salary costs of permanent staff may be claimed only if they relate to the costs of project activities which the organisation would not have carried out if the project had not been undertaken.

3.4. How to estimate the staff costs?

There is one single calculation methodology: it shall be based on *unit costs* for all partners, either

- based on time
- or
- based on deliverables.

Where staff costs are not paid based on time (e.g. for interviewers), unit staff costs can be calculated **based on deliverables** (see section 3.4.2 - *How to calculate the unit cost per deliverable*).

When the calculation **is based on time**, the formula is the following:

Estimated staff costs = unit cost for direct staff costs x estimated time to be spent on the action

Unit costs for direct staff costs are **average daily rates per pay grade** of the beneficiary's salary grid. They must be established by all beneficiaries of BCS grants and calculated in accordance with the method described below.

The unit costs are part of each grant agreement.

Once the grant agreement has been signed, the unit costs attached to the signed specific grant agreement (Annex III of the SGA) are approved and will remain valid for the entire duration of the agreement. They will not be subject to updates for the whole duration of the agreement.

The pay grade is defined as the level of the **salary grid**⁹ that comprises any levels for seniority within this grade. Applicants have to justify their estimation of staff costs. They are calculated **based on payroll data** and thus refer to all categories of staff costs incurred/estimated by the beneficiary based on a defined **reference year**.

Please find herewith an example:

Example of a structure of a salary grid:

In this example the unit costs are established for five pay grades (comprising all staff of seniority steps 1-5).

Pay grades	Seniority steps					Pay grade	UNIT COSTS (average of all staff per pay grade) €
	1	2	3	4	5		
A+						A+	
A						A	
B						B	
C						C	
D						D	

The payroll data used for the calculation of unit costs have to be auditable and reconcilable with the beneficiary's accounting data of the same reference year.

The reference year is the year for which the beneficiary has the latest annual accounts or the latest available year (period of 12 months)

The breakdown of the entire staff into pay grades should correspond to the structure of the salary grid usually applied by the beneficiary. The estimated time to be spent on the action refers to data collected during a reference period from the beneficiary's time registration system.

The time registration of the staff working for BCS is compulsory to prove the number of time units declared.

⁹ A salary grid is the range of pay, which usually presents in form of scales the remuneration paid for working at a certain level or grade of an organisation. The pay grades for which unit costs are calculated have to be consistent with the structure of the salary grid.

3.4.1. How to calculate the average daily staff costs per pay grade.

The average daily rates shall be calculated using the beneficiary's own data and excluding any costs which are ineligible under the grant agreement or already included in other budget categories.

For each pay grade it is calculated on the basis of the total annual direct staff costs incurred by the beneficiary during the reference year for the entire staff of the given pay grade.

For the calculation, the beneficiary extracts from the payroll system for each pay grade the individual salary data of staff belonging to this grade at the end of the reference year. The total annual direct staff costs are divided by the number of staff employed during the reference year (expressed in full-time equivalents FTE) belonging to the respective pay grade and by 215 annual working days.

	Total annual direct staff costs per pay grade
Average daily rate per pay grade =	FTE per pay grade during reference period * 215 working days

Where information on FTE is not available, the calculation may be based on the (total) number of staff.

Definition of components:

Total annual direct staff costs

Total annual direct staff costs per person correspond to the sum of the basic salary and all other direct staff costs incurred by the beneficiary (excluding overheads and other ineligible costs defined below).

The amount is based on the following components:

Basic salary

+ other statutory costs

+ social security and pension contributions and taxes on wages

= **Total annual direct staff costs**

Basic salary

Monthly salaries consist primarily of the basic salary, which is supplemented by statutory benefits. The basic salary is the main element of remuneration and is determined in accordance with the pay grade held. It is therefore not a matter of which function the civil servant/employee actually performs, but solely of the pay grade. The pay grades are either governed by the official remuneration schemes for the public service at national or regional level or, where applicable, by those established by an international organisation, or, based on internal salary grids corresponding to the usual policy on remuneration for private companies.

Other statutory costs

These costs cover additional elements in the form of statutory benefits linked to specific functions, responsibilities and/or conditions, as well as specific salary components that are not paid on a monthly basis (e.g. Christmas or holiday allowances, additional month's pay at the end of the year, etc.). Due to the diversity of national legislative conditions for remunerating staff, it

is not possible to give an exhaustive list of eligible cost components. In principle these costs can be included where they are in line with the beneficiary's usual policy on remuneration and in compliance with national legislation. Non-statutory, non-mandatory and discretionary premiums or bonuses are not eligible.

Social security and pension contributions and taxes on wages

These cover the employer's social contributions such as insurance contributions, payments for healthcare, labour disability, unemployment and taxes on wages, and pension contributions including those for early retirement. Not included are provisions (e.g. imputed or notional contributions to pension reserves) paid by the State for the public service or by insurance companies for private companies.

Social security and pension contributions paid by public authorities other than the beneficiary

As the unit costs are based on payroll data, each component of annual staff costs (e.g. gross salary, social security charges, pension contribution, other statutory costs included in the remuneration) has to allow reconciliation with the beneficiary's accounting system.

In the context of public administrations, the above-mentioned employer's social charges, or part of them (e.g. contributions for some staff only), may be paid by another state authority, e.g. by the State Treasury, a Ministry or centrally by an official state agency. In order to include these costs in the unit cost calculation, the beneficiary has to provide a declaration by the respective paying authority, stating the type of contribution(s) and the amount(s) paid for the beneficiary's staff during the reference year. If detailed information per staff and/or pay grade is not available, an average rate is applied to all pay grades. This rate corresponds to the percentage share that the overall amount of social contributions paid by other authorities presents with regard to the total of personnel costs incurred by the beneficiary. The corresponding average rate will be added to the unit costs established by the beneficiary based on its payroll data.

3.4.2. How to calculate the unit cost per deliverable

When staff costs are not paid based on time, they may be paid ***on deliverables***. The deliverables can be questionnaires, conducted interviews or records depending on the survey mode.

The unit cost per type of deliverable shall be calculated as a weighted average of the amounts paid per deliverable to individual interviewers, reflecting the distribution of existing individual agreements with the interviewers.

3.4.3. How to fill in the budget statement? – Item I. of the model budget and financial statement

3.4.3.1. Regarding unit costs based on average daily salary rates - Item I.1-4 .

For each individual survey, please follow the instructions in the green zones and specify the following details per staff category:

- ✓ the (unit cost) daily rate per pay grade
- ✓ the number of people
- ✓ the estimated number of working days that will be allocated to the survey programme
- ✓ if applicable, the EU-related ratio to be applied to apportion costs to the BCS action based on the number of harmonised EU BCS questions in relation to the total number of questions

asked in the survey. The methodology for calculating the estimated staff costs needs to be explained in the methodology sheet that is part of the budget statement.

The sheet 'TOTAL' is filled in automatically with the declared staff costs.

3.4.3.2. Regarding unit costs based on deliverables - Item I.5.

For each individual survey, please specify the following details:

- ✓ the unit cost per deliverable
- ✓ the estimated number of deliverables that will be provided
- ✓ if applicable, the EU-related ratio to be applied to apportion costs to the BCS action based on the number of harmonised EU BCS questions in relation to the total number of questions asked in the survey. The methodology for calculating the estimated staff costs needs to be explained in the methodology sheet that is part of the budget statement.

The sheet 'TOTAL' is filled in automatically with the declared staff costs.

3.4.4. Which attachment to the budget statement is compulsory?

Please provide us with the Annex III of the SGA 'Declaration on estimated costs' including information on salary grids and unit costs per deliverable, duly filled in, dated and signed by an authorised person of the beneficiary such as the legal representative as mentioned in the framework partnership agreement, the Director General, the Resources Director or Chief Accountant.

If different salary grids are applied for different types of staff (permanent, temporary, seconded), the corresponding salary grids must be provided.

3.4.5. How to report the final eligible staff costs at the end of the action period?

In the invitation e-mail to submit your declaration that you will receive mid-May (*see section 1.7 - How to report the final eligible costs at the end of the action period?*) you will find your model budget and financial statement that was sent before the action started.

At the moment of the final financial statement (cost claim), the calculation will be made on the basis of the staff that actually performed the work and/or the actual number of deliverables.

When declaring staff costs in the final financial statement each staff member is reimbursed according to the Unit costs, as agreed in Annex III, corresponding to the pay grade(s) to which he/she belonged during the action.

Special cases: change of grade, change of the grid, staff outside of the grid

a) change of grade due to progress in seniority or promotion

If a person, while working on the action, has been promoted to a higher grade, the working days are reimbursed pro-rata at the corresponding unit costs.

b) changes in the grid

It might happen that the structure of salary grid changed during the course of the action and that persons working on the project have been employed at or promoted to a pay grade that did not exist before and for which therefore no unit costs were calculated.

In this case, the calculation of the cost must be done **by analogy**. This means that the cost of this staff member should be reimbursed at the unit cost of the pay grade, in which the basic salary is closest to that of the person concerned.

c) staff members outside of the salary grid and/or employed under “civil contracts”¹⁰

The same **analogy principle** (i.e. the reimbursement of a person at the unit cost of the pay grade, in which the basic salary is closest to his or her basic salary) must also be used in all cases in which some staff members are not part of the official salary grid generally applicable to the employees of the beneficiary. Remember, however, that staff members outside of the salary grid are not to be considered when the unit costs rates are calculated.

3.4.5.1. How to fill in the individual survey statements?

The unit cost per pay grade for each staff category and the unit cost per deliverable are fixed in Annex III of the specific grant agreement and should already be mentioned in the part ‘Total estimated costs’ of the budget statement.

However, if a person has to be declared in a grade mentioned in Annex III but not in the budget statement, please send a request to the functional mailbox ECFIN-BCS-STATEMENTS@ec.europa.eu to add a line for the staff category concerned. Please also justify this with an explanatory note mentioning the staff category concerned and the pay grade to be added in the statement.

Per staff category, please fill in:

- ✓ the total number of people who worked in that category;
- ✓ the actual number of worked days spent on the survey programme per person and/or the actual number of deliverables;
- ✓ if applicable, the EU-related ratio that needs to be applied to separate the working time for the harmonised EU BCS questions from the other questions present in the questionnaires. This EU-related ratio could be an average in case the number of questions differs from month to month. In that case, please explain the calculation methodology on the sheet Calculation Methodology FFS.

3.4.5.2. How to fill in the TOTAL sheet?

The sheet ‘TOTAL’ is filled in automatically with the declared staff costs.

3.4.6. Which attachment to the final financial statement is compulsory?

Please provide us with the Annex IX ‘Declaration on reported final costs’, duly filled in, dated and signed by an authorised person of the beneficiary such as the legal representative as mentioned in the FPA, the Director General, the Resources Director or Chief Accountant.

¹⁰ See also the conditions of eligibility applicable to civil contracts.

3.4.7. What records & supporting documents for staff costs must be kept?

Please keep all detailed estimates on file as they may be needed during the grant preparation or later on in case of an audit.

Furthermore, as regards the final declared costs, please keep the following documents:

Staff costs

- ✓ pay slip or other official document (provided for example by the HR department) indicating the pay grade (and the period in the pay grade if it has changed during the action) justifying the use of the correct pay grade for individual staff members;
- ✓ time records (signed by employee and immediate superior, electronic time registration) clearly indicating the link with the action and the name of the employee;
- ✓ individuals working for a beneficiary on the project under a contract other than an employment contract: specific contract linked to the project with description of tasks, reference to the project, the duration of the contract and time to be allocated to the project, timesheets (or equivalent time-recording system).

Staff paid on the basis of deliverables:

- ✓ evidences on the nominal and effective sample size;
- ✓ employment contract, staff regulation, evidence justifying the internal staff category;
- ✓ no timesheets required.

These documents should not be sent to the Commission, except if specifically requested.

4. ADMINISTRATIVE COSTS

4.1. What are eligible administrative costs? – Item II of the model budget and financial statement

The following categories of costs may be considered as eligible:

- ✓ costs for subcontracting;
- ✓ costs to up-date software or process design;
- ✓ administrative costs under flat rate financing or real incurred;

Administrative costs are costs arising directly from requirements imposed by the agreement and must comply with the general rules of eligibility (*see section 1.4 - What are the general cost eligibility criteria?*).

The costs are eligible if they are directly assigned to the action and identifiable as such in your accounts and if the purchasing rules were complied with (best value for money¹¹).

4.2. What kind of information on administrative costs should be provided in the budget statement?

- ✓ a clear description of each item of cost assigned to the action;

¹¹ Art. II.10.1 FPA

- ✓ the budget estimated for each item of cost assigned to the action;
- ✓ if applicable, the applied survey-related ratio (*see section 2.2*);
- ✓ if applicable, the applied EU-related ratio (*see section 2.2*);

4.3. Costs for subcontracting

4.3.1. What are the rules for subcontracting costs?¹²

It is assumed that the applicant is responsible for carrying out and directly managing most of the action. Therefore, a subcontractor may only cover **the implementation of a limited part of the action**, i.e. the core tasks of coordinating the action must remain with the beneficiary.

The beneficiary is solely responsible for the whole action and for complying with the provisions of the agreement.

If the applicant has to conclude service contracts in order to carry out part of the action, this decision must be duly justified with regard to the nature of the action and the requirements for its implementation.

The ‘Subcontracting’ worksheet included in the model budget and final statement (excel file) has to include information on the role, activity and responsibility of each subcontractor. The Commission may not have any direct contact with the subcontractor(s) during the action’s implementation.

Where implementation of the action requires the award of a procurement contract, the beneficiary shall award the contract to the tender offering best value for money or, as appropriate, to the tender offering the lowest price, while avoiding any conflicts of interest.

If you are acting as a contracting authority or entity (as defined, respectively, in Directives 2014/24/EU and 2014/25/EU¹³), you must abide by the applicable national public procurement rules.

Note that, after the grant is awarded; if you want to subcontract any tasks that were not described in your application as to be subcontracted, you shall request an amendment to the grant agreement (*see section 6 - How to amend the framework partnership and/or specific agreement?*).

Your obligations under Articles II.11 of the FPA also apply to your subcontractors.

4.3.2. What should the subcontract include?

Typically, your subcontracts should include the following terms:

- ✓ services to be provided and their links to the project
- ✓ start and end dates
- ✓ price to be paid (breakdown and description of the costs)

¹² Art. II.10 & II.11 FPA

¹³ Directive [2014/24/EU](#) of the European Parliament and of the Council of 26 February 2014 on public procurement (OJ L 94, 28.3.2014, p. 65) and repealing Directive 2004/18/EC (OJ L 94, 28.03.2014, p.65).
Directive [2014/25/EU](#) of the European Parliament and of the Council of 26 February 2014 on public procurement by entities operating in the water, energy, transport and postal services sectors and repealing Directive 2004/17/EC (OJ L 94, 28.3.2014, p. 243).

- ✓ detailed description of the tasks/work schedule/completion phases
- ✓ detailed description of the costs on which the price is based
- ✓ payment arrangements (one or more advance payments, staggered payments, etc.)
- ✓ clauses addressing non-performance or late completion.

4.3.3. How to estimate costs for subcontracting? – Item II.1 of the model budget and financial statement

Based on the above information mentioned in the subcontract, estimate the costs for the implementation of the tasks agreed with the subcontractor. Please take into account the EU ratios to be applied (*see section 2.2 - How to calculate BCS-related ratios?*).

How to fill in subcontracting costs in the budget statement? – Item II.1 of the individual survey sheets included in the model budget and financial statement.

In the budget statement, you shall:

- duly fill out the sheet ‘Subcontracting’ for each subcontractor you need to implement a limited part of the tasks of the action; Please make use of the ‘BCS tool menu’ to add supplementary Subcontracting sheets (*see sheet Guidance BS*).
- fill in the appropriate survey statement of the budget statement as follows:
 - enter the name of the subcontractor as description;
 - enter an estimation of the total amount needed for the project
 - enter the survey-related ratio to be applied;
 - enter the EU-related ratio to be applied.

4.3.4. How to report the final eligible costs for subcontracting at the end of the action period?

You should include all costs incurred for the subcontracts.

The costs you declare must correspond to the price you paid to the subcontractors (including all related taxes; for VAT, *see section 1.4 - What are the general cost eligibility criteria?*) for the implementation of the agreed tasks.

Please take care to apply the EU ratios (*see section 2.2 – How to calculate BCS-related ratios?*).

4.3.4.1. How to use the model of the detailed list of costs to declare the subcontracting costs? – Sheet ADM COSTS – Item II.1 of the model budget and financial statement

In the model final financial statement you will find a detailed list of administrative costs (sheet ADM COSTS) that needs to be filled in with the following information:

- ✓ the invoice numbers
- ✓ the date of the invoices
- ✓ a description of the invoices
- ✓ the total amount of the invoices in local currency (please indicate it in cell D6)
- ✓ the conversion rate if applicable (please indicate it in cell D5) (*see section 1.9 - How to deal with exchange rates?*).

4.3.4.2. How to fill in subcontracting costs in the individual survey statements?

- Distribute the total actual cost in euro for subcontracting among the concerned individual survey sheets;
- enter the survey-related ratio to be applied;
- enter the EU-related ratio to be applied;
- explain in the sheet 'Calculation Methodology FFS' how you distribute the costs among the different harmonised surveys for which you receive a grant.

4.3.4.3. How to fill in the subcontracting costs in the sheet 'TOTAL' of the model budget and financial statement?

The sheet 'TOTAL' is filled in automatically with the declared costs for subcontracting.

4.3.5. What records & supporting documents for subcontracting costs must be kept?

Upon request, you shall be able to provide us with the following documents:

- Invoices
- Documentation of the procedure used to award contracts: copies of bids received, records related to the award process (comparisons of individual bids, minutes of meetings, etc.)
- Proof of payment
- Subcontracting agreements.

4.4. Costs for up-date software/process redesign

Cost for the up-date of software or for process redesign are eligible costs provided they are necessary to improve the implementation of the action.

4.4.1. What are the rules to include costs for up-date of software/process redesign in your budget statement?

- The costs must be eligible (*see section 1.4 - What are the general cost eligibility criteria?*).
- The costs must be necessary to improve the implementation of the action.
- A complete budget plan must be submitted in attachment of the budget statement. The budget plan should include a description of the tasks to be executed, the time foreseen and the estimated cost. The budget plan may go over several years in which case only the costs for the action period will be included in the budget statement. The budget plan will be updated every year when submitting the estimated costs for the following action period.
- If other projects benefit from the up-date of the software or the redesign, a survey-related ratio should be applied to the total estimated costs.
- If there are other questions in the questionnaire than the EU harmonised questions, an EU ratio should be applied to the total estimated costs.

Note that, after the grant is awarded, if you are confronted with substantial changes in the process for updating or redesign (e.g. delays in the implementation, ...) you shall inform the Commission in order to evaluate if an amendment to the grant agreement is necessary.

4.4.2. How to fill in costs for up-date of software/process redesign in the budget statement? – Item II.2 of the model budget and financial statement.

In the budget statement, you should:

- fill in the appropriate survey statement of the model budget and financial statement as follows:
 - fill in the name of the new software or process redesign;
 - distribute the estimated costs of your budget plan among the different surveys;
 - enter the survey-related ratio to be applied;
 - enter the EU-related ratio to be applied
- ✓ If applicable, explain the Methodology sheet how you distributed the costs among the different surveys.

Note that, if the up-date of the software/process redesign is implemented (partly) by the staff of the beneficiary itself, the costs related to these tasks must be mentioned under item I. Staff costs of the budget statement. Please separate those costs from the normal staff costs by adding a description.

4.4.3. Which attachment to the budget statement is compulsory?

The complete budget plan for the project must be attached to the budget statement (*see section 4.4.1 - What are the rules to include costs for up-date of software/process redesign in your budget statement?*).

4.4.4. How to report the final eligible costs for up-date of software/process redesign at the end of the action period?

You should include all costs incurred for the tasks implemented during the action period provided they were foreseen in the budget plan.

Costs for tasks implemented by the beneficiary's staff must be reported under staff costs.

In case of a service contract or individual invoiced costs, the costs you declare must correspond to the price you paid (including all related taxes; for VAT, *see section 1.4 - What are the general cost eligibility criteria?*) for the implementation of the agreed tasks.

Please take care to apply the EU ratios (*see section 2.2 – How to calculate BCS-related ratios?*).

4.4.4.1. How to use the model of the detailed list of costs to declare costs for up-date of software/process redesign? - Sheet ADM COSTS – II.2 of the model budget and financial statement

In the final financial statement you will find a detailed list of administrative costs that needs to be filled in with the following information:

- ✓ the invoice numbers
- ✓ the date of the invoices
- ✓ a description of the invoices
- ✓ the total amount of the invoices in local currency (please indicate it in cell D6)
- ✓ the conversion rate if applicable (please indicate it in cell D5) (*see section 1.9 - How to deal with exchange rates?*).

Note: if the update of the software/redesign is implemented by the beneficiary's staff, the costs must be calculated per unit staff costs (average daily rate per pay grade) and clearly described in the detailed list of staff costs separated from the general staff costs incurred for the implementation of the action.

4.4.4.2. How to fill in the costs for up-date of software/process redesign in the individual survey statements?

- Distribute the total actual cost in euro as mentioned in the detailed list of costs (sheet ADM COSTS) among the concerned individual survey sheets;
- enter the survey-related ratio to be applied;
- enter the EU-related ratio to be applied;
- explain in the sheet 'Calculation Methodology FFS' how you distribute the costs among the different harmonised surveys for which you receive a grant.

4.4.4.3. How to fill in the sheet 'TOTAL' of the model budget and financial statement?

The sheet 'TOTAL' is filled in automatically with the declared costs for update software/process redesign.

4.4.5. What records & supporting documents must be kept?

Upon request, you shall be able to provide us with the following documents:

- Invoices
- In case of a service contract, all documentation of the procedure used to award the contract: copies of bids received, records related to the award process (comparisons of individual bids, minutes of meetings, etc.)
- Proof of payment
- Service contract.

In case of tasks implemented by the beneficiary's staff, please refer to section 3.4.6 - *What records & supporting documents for staff costs must be kept?*.

4.5. Administrative costs (under flat-rate financing or real incurred).

These costs are costs arising directly from requirements imposed by the agreement and must comply with the general rules of eligibility (*see section 1.4 - What are the general cost eligibility criteria?*).

The costs are eligible if they are directly assigned to the action and identifiable as such in your accounts and if the purchasing rules were complied with (best value for money¹⁴).

4.5.1. Which costs are included under this category of administrative costs?

This budget category covers the following categories of costs:

- Costs of travel and related subsistence allowances, provided that these costs are in line with the partner's usual practices on travel. Note that travel costs related to the annual

¹⁴ Art. II.10.1 FPA

BCS workshop shall not be included in the budget of the action but claimed from the Commission via the Advanced Gateway to Meetings (AGM) system managed by the payment office of the Commission (reimbursement of experts, *see section 1.6 - What kind of costs are eligible for a grant?*);

- costs for printing, mailing, communication and translation;
- costs of materials (paper, envelopes and toners);
- costs for fees for IT Software and data (e.g. fees for licences, use of databases, supplies of data for sample updates, storage data, etc);
- certain other costs not covered in the previous categories if they are necessary and specific to the project activities and contribute to its final result (e.g. specific training of staff, including by attending survey-related conferences or workshops such as CIRET, costs for dissemination of information, incentives to increase survey participation).

Note:

- General office supplies (pens, folders, electricity supply, general software, etc.) are 'indirect costs'.
- Costs for leasing or rental (without buying option) of equipment (e.g. IT equipment, copiers, etc.) are only eligible if they are essential for the implementation of the action and provided that:
 - the equipment rented or leased by the beneficiary is not recorded as an asset of the beneficiary since the item remains the property of the renting or leasing firm. Thus, there is no impact on the balance sheet of the beneficiary's accounting and there is no depreciation involved.
 - the periodic payments to the renting or leasing firm follow the beneficiary's usual accounting practices and do not exceed the costs of purchasing the equipment (i.e. are comparable to the depreciation costs of similar equipment).

This thus excludes any computer equipment, office material, furniture, etc. that the applicant needs for daily activities and that will normally be covered by indirect costs (overheads).

- Financial leasing (renting with buying option) costs are not eligible.
- Purchase is acceptable subject to the following conditions:
 - Only equipment directly associated with the implementation of the action and NOT recorded as an asset can be charged as direct costs;
 - A comparison of the prices of different suppliers to see who offers the best value for money (taking into account price and quality) has been made;
 - Depreciation costs are not eligible.
- Costs relating to the preparation of final technical and financial reports are eligible under this category even if they were not incurred during the action's duration, but they must have been incurred no later than the date required for submitting the final report specified in the grant agreement.

The budget statement must be detailed enough to make it possible to verify the estimates made.

4.5.2. How to fill in this category of administrative costs in the budget statement? – Item II.3 of the model budget and financial statement.

You must extract from the accounting system the total eligible administrative costs incurred for the business and consumer surveys during a reference period (ideally from the latest annual accounts) and copy the costs per category of cost (printing, mailing, communication, etc.) in the individual survey statements of the budget statement with the following information:

- a description of the cost (*see proposals in budget statement*);
- the survey-related ratio to be applied;
- the EU-related ratio to be applied (*see section 2.2 - How to calculate BCS-related ratios?*);

The estimated amount per category of cost should therefore comply with the real incurred costs mentioned in the accounting system for the same category of costs during a reference period, taking into account survey-related and EU-related ratios. If the costs mentioned in the accounting system is 100% related to the harmonised EU BCS questions, the BCS ratios are 100%.

In case you apply for the first time for a BCS grant, you should estimate these eligible administrative costs based on experience and historical data.

4.5.3. When must the flat-rate financing for this category of administrative costs (Item II.3) be applied?

The flat rate contribution for the financing of administrative costs is determined based on the **administrative costs** declared in the budget statement under the budgetary item II.3 of the action period.

Beneficiaries with administrative costs lower than or equal to 50% of the total eligible staff costs must apply this percentage to their eligible staff costs when calculating the final total amount of eligible costs at the end of the action.

The flat rate is the percentage calculated by taking the total budgeted eligible administrative costs of this category in relation to the total budgeted eligible staff costs (*see calculation methodology in section 4.5.4 - How is the flat rate for this category of administrative costs (Item II.3) calculated?*).

A clear explanation of how the expenses relate to the action and their calculation methodology shall be provided together with the budget proposal.

4.5.4. How is the flat rate for this category of administrative costs (Item II.3) calculated?

The flat-rate financing for these eligible direct administrative costs (Item II.3) is visible in the individual survey sheets of the budget statement. It is automatically calculated as follows:

Flat-rate financing =	Total estimated administrative costs (Item II.3 of the budget statement)
	Total estimated staff costs

4.5.5. How to report this category of administrative costs (Item II.3) at the end of the action period?

4.5.5.1. How to report when this category of estimated administrative costs is lower than or equal to 50% of the estimated eligible direct staff costs?

In case the flat rate estimated at the budget phase is lower than or equal to 50% of the estimated total eligible direct staff costs, the flat-rate mentioned in the individual survey sheets will be automatically applied to the final total eligible direct staff costs per survey at the reporting stage.

4.5.5.2. How to report when the total eligible estimated administrative costs of this category are higher than 50% of the estimated total eligible direct staff costs?

Firstly, you must fill in the detailed list of eligible administrative costs – Sheet ADM COSTS – II.3 of the Model budget and financial statement as follows:

- ✓ the invoice numbers
- ✓ the date of the invoices
- ✓ a description of the invoices
- ✓ the total amount of the invoices in local currency (please indicate it in cell D6)
- ✓ the exchange rate applied if applicable (please indicate it in cell D5).

Please then fill in the individual survey statements (e.g. consumer, retail trade, etc.) as follows:

- distribute the total actual cost as mentioned in the sheet ADM COSTS among the concerned individual survey sheets;
- enter the survey-related ratio to be applied;
- enter the EU-related ratio to be applied;
- explain in the sheet ‘Calculation Methodology FFS’ how you distribute the costs among the different harmonised surveys for which you receive a grant.

4.5.6. How to fill in the sheet ‘TOTAL’ of the model budget and financial statement?

The sheet ‘TOTAL’ is filled in automatically with the declared costs for other administrative costs.

4.5.7. What records & supporting documents must be kept?

4.5.7.1. Regarding the administrative costs under flat rate financing.

No documentation to be provided.

However, please keep all detailed estimates on file as they may be needed during the grant preparation or later on in case of an audit.

4.5.7.2. Regarding the administrative costs declared as real incurred costs.

Upon request, you shall be able to provide us with the following documents:

- Invoices, stating the following:
 - editing — type/name of the publication and number of pages/words
 - translations — title of the document, translated languages (from-to) and number of pages/words
 - printing — type/title of the document, number of pages and number of copies.
 - the date(s) the services were provided
- Procedure used to award service contracts:
 - Copies of price offers requested, including the description of the good or service to be provided
 - Copies of bids received
 - Records related to the award procedure (*comparisons of individual bids, minutes of meetings, etc.*)
 - Proof of payment.

5. PRE-FINANCING PAYMENT

Please refer to the Specific grant agreement Article 5.2.

6. HOW TO AMEND THE FRAMEWORK PARTNERSHIP AND/OR SPECIFIC AGREEMENT?

Information on this will be found in article II.13 of the Framework partnership agreement.

Please inform the BCS team as soon as possible by sending an email to ECFIN-BCS-STATEMENTS@ec.europa.eu. We will help you further.

6.1. In what situation should you ask for an amendment to the agreements?

If there are changes during the action period in the following:

- **contractual information on the institution:** the name of the institution, the people who signed the agreements, the legal status of the institution, the address, contact person, bank account
- **information on the subcontract:** name of the subcontractor, work/tasks subcontracted, change of subcontractor or introduction of a new subcontract during the action period
- **budget:** In principle, the unit costs agreed in Annex III of the specific grant agreement and the flat-rates mentioned in the specific grant agreement (Art. 3.2 SGA) shall not be modified during the action period. In case of substantial modification of the budget statement as regards the number of working hours, the number of staff, the number of deliverables, a change in the budget plan for up-date software or the inclusion of a new subcontractor, an amendment must be requested. Please be informed that the grant requested in your budget statement cannot increase.
- **quantity/quality of the survey implementation:** If you think that you cannot reach the agreed sample size, if the implementation methodology (e.g. survey mode) changes.

6.2. What is the time-limit to ask for an amendment?

As mentioned in article II.13 of the Framework partnership agreement, the request must be sent to the Commission **in good time before it takes effect** and in any case one month before the closing date of the action (31 March year t+1 at the latest), except in cases duly substantiated by your institution and accepted by the Commission.

7. HOW IS THE FINAL AMOUNT OF THE GRANT CALCULATED?

Please refer to the Framework partnership agreement Article II.25 and Specific grant agreement Article 5.4.