

## Required supporting documents to be submitted by the beneficiary with expenditure verification report

**! NB** Please take into account that full list of supporting documents will differ for each beneficiary, depending on the beneficiary's activities set and performed within the project, type of expenditures reported and applicable Programme rules, Financing agreement, EU and/or national legislation.

Note that the public officer/auditor is authorised to ask additional documents from the beneficiary in order to complete expenditure and revenue verification.

No	Type of the document
<b>I General documents</b>	
<b><i>Documents, to be submitted once, with the first beneficiary's report, if actual for all project periods, otherwise amendments or updated documents to be submitted for respective following reports.</i></b>	
1.	Administrative orders, regulations, provisions, etc., that regulates record keeping and accounting systems of the project and proofs that they are separated from common organisation's systems, which allows identification of costs allocated to the project (including methodology of the accounting system, plans of accounts, nomenclature, etc.)
2.	Grant Contract, Partnership Agreement
<b><i>Documents, to be submitted with each reporting period</i></b>	
3.	Project revenue (incl. transfer from the lead beneficiary) and expenditure (incl. the lead beneficiary's transfers made to the beneficiaries, after receiving of programmes co-financing from the MA) overview, or equal accounting document signed by the person responsible for accountancy, showing project revenue and expenditure for the concrete reporting period separate from common revenue and expenditure of the institution
4.	Cumulative project revenue and expenditure overview, or equal accounting document signed by the person responsible for accountancy, showing project revenue and expenditure for all implementation period of the project separate from common revenue and expenditure of the institution
5.	Bank account statement/s
6.	Beneficiary statement
7.	Amendments of the Partnership Agreement, Grant Contract, copy of the MA decision on approval of project changes (if relevant)
8.	Photo / video or other proof that mandatory communication measures are in place: at least one display panel per project infrastructure object, event, beneficiary's office etc. is erected, according to requirements of the Communication and Visibility Guidelines for Projects Beneficiaries, in respective reporting period (if relevant)
<b>II Staff Costs</b>	
<b><i>General supporting documents</i></b>	
9.	Employment documents: <ul style="list-style-type: none"> <li>• Employment/ work contract, or</li> <li>• order on appointment to the position of the civil servant, issued according to the applicable legal acts, or</li> </ul>

	<ul style="list-style-type: none"> <li>• additional agreement to the employment/ work contract</li> </ul>
10.	Job description providing information on responsibilities related to the project (could be submitted once with the first report if no changes are made)
11.	Payslips or other documents of equivalent probative value
12.	Order on vacation and related cost calculation
13.	Documentation on sick leave and related cost calculation
14.	Order on bonuses and related cost calculation
15.	Documents proving payment of staff costs (wages, employment taxes, social security charges, health insurance and other remuneration related costs due in the respective country)
16.	Data from the project beneficiary organisation working time registration system, providing information on the total number of hours worked per month
<b>Additional supporting documents</b>	
<ul style="list-style-type: none"> <li>• <b>Part-time assignment with a fixed percentage of work dedicated on the project per month</b></li> </ul>	
17.	Document setting out the percentage of time to be worked on the project per month (if not specified in the employment document, e.g. order)
<ul style="list-style-type: none"> <li>• <b>Contracted on an hourly basis</b></li> </ul>	
18.	Project time sheets if employee also fulfils tasks not related to the project implementation
<b>III Travel and accommodation costs</b>	
19.	Order on business trip
20.	Travel report, including:
21.	<ul style="list-style-type: none"> <li>• event related documents, i.e. invitations, list of participants, agenda, etc.</li> </ul>
22.	<ul style="list-style-type: none"> <li>• certificate, diploma, etc. evidencing participation in trainings, if applicable</li> </ul>
23.	Invoices from service providers, e.g. travel agency or hotel, etc. (e.g. for accommodation, visa, travel/car insurance, tickets, car rent, fuel, parking, etc.)
24.	Tickets, boarding passes, documents proving car mileage, fuel consumption rate, route pages, etc.
25.	Evidence of payments: printouts of bank accounts, payment orders, receipts, etc.
26.	Reimbursement sheets in case of payment directly to relevant persons for the travel expenditure
27.	Justification on the need to use a taxi, if it is used while public transport is available
28.	Justification if travel costs are paid for the person, that is not receiving the remuneration from the budget heading "staff costs" of the project
29.	If project employee used private car for travel or car of the project organisation the respective order or clarification shall be provided
<b>IV External expertise and services costs</b>	
30.	Service contracts, or a written agreement (including documented amendments in case of changes), terms of reference, laying down services to be provided within the project and calculation of contract costs (including any changes in cost estimates), if required by national legal acts
31.	Contract of natural persons working for the beneficiary organisation (if any)
32.	For experts paid on the basis of a daily fee, the daily rate together with the number of days contracted and the total amount of the contract (including documented amendments in case of changes)
33.	Documents proving fulfilment of contract obligations, e.g.:
34.	<ul style="list-style-type: none"> <li>• Report on activities performed within service contract</li> </ul>
35.	<ul style="list-style-type: none"> <li>• Developed documents (researches, studies, translations, etc.)</li> </ul>
36.	<ul style="list-style-type: none"> <li>• Evidence of meetings and events organised (e.g. photos, agendas, presentations, memo, minutes, report of events, list of participants with signatures for each day, evaluation summary from training/skills raising events/workshops/consultations based on individual participant's assessment sheets, handouts, photo of promotional materials – confirming compliance with Programme visibility requirements)</li> </ul>

37.	<ul style="list-style-type: none"> <li>• Copy or photo of the information and publicity materials (e.g. press articles, leaflets, CDs, website printouts, brochures, small promotion materials such as pens, etc.– confirming compliance with Programme visibility requirements)</li> </ul>
38.	<ul style="list-style-type: none"> <li>• Acceptance acts on fulfilment of services (full or part) according to contract</li> </ul>
39.	<ul style="list-style-type: none"> <li>• Bills and invoices issued by suppliers</li> </ul>
40.	<ul style="list-style-type: none"> <li>• Evidence of payments: printouts of bank accounts, payment orders, receipts, etc.</li> </ul>
41.	Insurance policy and insurance premiums (if relevant)
42.	Evidence of the selection process, in line with national procurement rules or the EU public procurement rules depending on the contract amount or provisions of the Financing agreement, where applicable, including e.g.:
43.	<ul style="list-style-type: none"> <li>• Documentation on detection of estimated contract price, if information on price detection is not stated in another document</li> </ul>
44.	<ul style="list-style-type: none"> <li>• Order setting up a procurement commission</li> </ul>
45.	<ul style="list-style-type: none"> <li>• Statements of the members of the procurement commission</li> </ul>
46.	<ul style="list-style-type: none"> <li>• Terms of reference, technical specification and other attachments</li> </ul>
47.	<ul style="list-style-type: none"> <li>• Invitations to take part in procurement procedure, advertisement in relevant public source (according to national legislation, EU public procurement rules, Financing agreement where applicable), announcement on results of procurement procedure, rights to conclude the contract, any amendments, etc.</li> </ul>
48.	<ul style="list-style-type: none"> <li>• Tenders of all applicants that participated in procurement procedure</li> </ul>
49.	<ul style="list-style-type: none"> <li>• Minutes, decisions of the procurement commission with annexes, including documents, proofing the evaluation of applicants, according to type of procurement procedure</li> </ul>
50.	<ul style="list-style-type: none"> <li>• Correspondence with tender applicants, including letters on results of the procurement procedure</li> </ul>
51.	<ul style="list-style-type: none"> <li>• Justification for the type of chosen procedure</li> </ul>
52.	<ul style="list-style-type: none"> <li>• Procurement procedure report</li> </ul>
53.	<ul style="list-style-type: none"> <li>• Evidence of avoidance of the conflict of interests</li> </ul>
<b>V Equipment costs</b>	
54.	Contract (including documented amendments in case of changes) laying down the purchase of the equipment according to the project and calculation of contract costs (including any changes in cost estimates), if required by national legal acts.
55.	Documents proving delivery of equipment, e.g.:
56.	<ul style="list-style-type: none"> <li>• Acceptance acts (on full or part delivery)</li> </ul>
57.	<ul style="list-style-type: none"> <li>• Photo proving the purchase and usage of the equipment, with fulfilled programmes publicity requirements, etc.</li> </ul>
58.	Documents proving the assets are recorded in the balance for accounting according to accounting standards and internal standards of the organisation (asset inventory cards, methodologies and procedures of organisation, etc.)
59.	Methodology setting out the way of calculation of costs to be covered from project, if relevant
60.	Invoice providing all relevant information in line with the applicable accountancy rules
61.	Evidence of payments: printouts of bank accounts, payment orders, receipts, etc.
62.	In case of purchase of used equipment, evidence that it was not paid from any other EC, national or foreign financial instruments
63.	Evidence of origin of equipment and supplies, if relevant
64.	Evidence of the selection process, in line with national procurement rules or the EU public procurement rules depending on the contract amount or provisions of the Financing agreement, where applicable, including e.g.:

65.	<ul style="list-style-type: none"> <li>Documentation on detection of estimated contract price, if information on price detection is not stated in another document</li> </ul>
66.	<ul style="list-style-type: none"> <li>Order setting up a procurement commission</li> </ul>
67.	<ul style="list-style-type: none"> <li>Statements of the members of the procurement commission</li> </ul>
68.	<ul style="list-style-type: none"> <li>Terms of reference, technical specification and other attachments</li> </ul>
69.	<ul style="list-style-type: none"> <li>Invitations to take part in procurement procedure, advertisement in relevant public source (according to national legislation, EU public procurement rules, Financing agreement where applicable), announcement on results of procurement procedure, rights to conclude the contract, any amendments, etc.</li> </ul>
70.	<ul style="list-style-type: none"> <li>Tenders of all applicants that participated in procurement procedure</li> </ul>
71.	<ul style="list-style-type: none"> <li>Minutes, decisions of the procurement commission with annexes, including documents, proofing the evaluation of applicants, according to type of procurement procedure</li> </ul>
72.	<ul style="list-style-type: none"> <li>Correspondence with tender applicants, including letters on results of the procurement procedure</li> </ul>
73.	<ul style="list-style-type: none"> <li>Justification for the type of chosen procedure</li> </ul>
74.	<ul style="list-style-type: none"> <li>Procurement procedure report</li> </ul>
75.	<ul style="list-style-type: none"> <li>Proof of avoidance of the conflict of interests</li> </ul>
<b>VI Infrastructure and Works</b>	
<b>General supporting documents</b>	
76.	Construction contract, or contract laying down the investments in infrastructure, annexes and amendments.
77.	Building, restoration permission, environmental impact assessments, feasibility studies, etc. proving fulfilment of all compulsory requirements set by the applicable EU and/or national legislation related to the respective investment in infrastructure
78.	Document evidencing that construction supervision performed at the object
79.	Bank guarantee/ insurance policy and insurance premiums, foreseen in the project for infrastructure works and according to infrastructure contract (if relevant)
80.	Invoice providing all relevant information in line with the applicable accountancy rules
81.	Documents evidencing ownership or long-term rental
82.	Document evidencing the works done (in full or partly): bills, invoices, acceptance acts, list of performed works, other supporting documents
83.	Photos / other relevant visual evidences of infrastructure objects constructed/renovated with proof that publicity rules have been respected
84.	Evidence of payments: printouts of bank accounts, payment orders, receipts, etc.
85.	Documents proving change of amount of works (estimates of change, agreement of changes, and other, if relevant)
86.	Statement from the contractor about the origin of used materials (if relevant)
87.	Other relevant documents by national legislation
88.	Documents that evidence completion of construction work, commissioning acts
89.	Evidence of the procurement process (announcement, selection, award) in line with the national procurement rules or the EU public procurement rules depending on the amount of the contract or provisions of Financing agreement, where applicable, including
90.	<ul style="list-style-type: none"> <li>Documentation on detection of estimated contract price, if information on price detection is not stated in another document</li> </ul>
91.	<ul style="list-style-type: none"> <li>Order setting up a procurement commission</li> </ul>
92.	<ul style="list-style-type: none"> <li>Statements of the members of the procurement commission</li> </ul>
93.	<ul style="list-style-type: none"> <li>Terms of reference, technical specification and other attachments</li> </ul>
94.	<ul style="list-style-type: none"> <li>Invitations to take part in procurement procedure, advertisement in relevant public source (according to national legislation, EU public procurement rules, Financing agreement where applicable), announcement on results of</li> </ul>

	procurement procedure, rights to conclude the contract, any amendments, etc.
95.	• Tenders of all applicants that participated in procurement procedure
96.	• Minutes, decisions of the procurement commission with annexes, including documents, proofing the evaluation of applicants, according to type of procurement procedure
97.	• Correspondence with tender applicants, including letters on results of the procurement procedure
98.	• Justification for the type of chosen procedure
99.	• Procurement procedure report
100.	• Evidence of avoidance of the conflict of interests
<b>VII Retroactive Costs</b>	
101	Service contracts, or a written agreement (including documented amendments in case of changes), terms of reference, laying down services provided and calculation of contract costs (including any changes in cost estimates), if required by national legal acts
102	Documents proving fulfilment of contract obligations, e.g.:
103	• Report on activities performed within service contract
104	• Developed documents (researches, studies, translations, etc.)
105	• Acceptance acts on fulfilment of services according to contract
106	• Bills and invoices issued by suppliers
107	Evidence that payments are made no earlier than 18 December 2015 and not later than one day before the approval of full application by the JMC, e.g. printouts of bank accounts, payment orders, receipts, etc.
108	Evidence of the procurement process (announcement, selection, award) in line with the national procurement rules or the EU public procurement rules depending on the amount of the contract or provisions of Financing agreement, where applicable, including
109	• Documentation on detection of estimated contract price, if information on price detection is not stated in another document
110	• Order setting up a procurement commission
111	• Statements of the members of the procurement commission
112	• Terms of reference, technical specification and other attachments
113	• Invitations to take part in procurement procedure, advertisement in relevant public source (according to national legislation, EU public procurement rules, Financing agreement where applicable), announcement on results of procurement procedure, rights to conclude the contract, any amendments, etc.
114	• Tenders of all applicants that participated in procurement procedure
115	• Minutes, decisions of the procurement commission with annexes, including documents, proofing the evaluation of applicants, according to type of procurement procedure
116	• Correspondence with tender applicants, including letters on results of the procurement procedure
117	• Justification for the type of chosen procedure
118	• Procurement procedure report
119	• Evidence of avoidance of the conflict of interests
<b>VIII Net revenue of the project</b>	
120.	Documents evidencing receipt of revenues (printouts of bank accounts, payment orders, receipts, etc.)
121.	Documents stating the source of payment, e.g. information on event or product from media sources, agenda, photos, and other
122.	Net revenue calculation