**(INTERREG VI-B) NEXT Black Sea Basin Programme**

**Annex 3:**

**Indicative list of supporting documents**

**required for management verifications**

**Indicative list of supporting documents**

**required for management verifications**[[1]](#footnote-1)

|  |
| --- |
| **BUDGET LINE 1 - STAFF COSTS** |
| ***FLAT RATE COSTS - REGULAR PROJECTS*** |
| * No justifying/supporting documents proving the expenditures incurred under budget line *Staff costs* have to be provided.   Nevertheless, some documents should be verified to certify the existence of the Staff costs category, where calculated as flat rate (such as the employment contract for an employee, etc.) |
| ***REAL COSTS - SMALL SCALE PROJECTS*** |
| * Declaration of number of hours worked by each staff member (management and implementation) according to Annex 8 to the Guide for control; * Employment document, addenda to employment documents, signed by the legal representative of the Lead Partner/Partner (as the case), is available, either in the form of an employment or work contract or an appointment decision or any other contract which may be assimilated to an employment document, that permits the identification of the employment relationship between the staff and the organization. * In case of already full or part time employed staff - a clear assignment including information on the extent of involvement in the project stating the type of involvement in the project – full or part time. * Job description with the specification of the time spent for project activities, if applicable; * Payroll - signed by the project manager - and/or the Partner’s accountant and endorsed by the responsible official bodies (where the case); * Monthly salary/pay slips, proofs of payment (e.g., bank statements, cash book, payment orders, statements of account, list with identification of card accounts, – where the salaries are transferred on cards); * Documents related to any other costs directly linked to salary payments, such as employment taxes and social security including pensions; * Calculation evidence for the determination of the hourly rates of the staff involved in the project (only for staff partially working for the project); * Timesheets only for staff partially working for the project, specifying the effective remunerated time worked for the project, a short description of the activities implemented in the reference period, signed by the project’s assigned employee and the employer representative / project manager / coordinator person; * Relevant human resources provisions applicable at organisational level; * etc. |

|  |
| --- |
| **BUDGET LINE 2 - OFFICE AND ADMINISTRATION** |
| ***FLAT RATE COSTS - REGULAR PROJECTS AND SMALL SCALE PROJECTS OPTION 2*** |
| * No justifying/supporting documents proving the expenditures incurred under budget line *Office and administration* have to be provided. |

|  |
| --- |
| **BUDGET LINE 2 - OTHER COSTS** |
| ***FLAT RATE COSTS - SMALL SCALE PROJECTS OPTION 1*** |
| * No justifying/supporting documents proving the expenditures incurred under budget line *Other costs* have to be provided. |

|  |
| --- |
| **BUDGET LINE 3 - TRAVEL AND ACCOMMODATION** |
| ***REAL COSTS - REGULAR PROJECTS AND SMALL SCALE PROJECTS OPTION 2*** |
| * Invitation to participation to an event, if the case; * Mission approval; * Invoices from hotel, etc.[[2]](#footnote-2) – with name of the person, for which the invoice was issued; * Proof of payment - any kind of official document (invoices, receipts, etc.); * In case national legislation allows for this type of costs to be paid entirely or as an advance by the organisation to the person going on mission – proof of payment; * Transportation tickets (plane, train, boat); * Boarding passes; * Road time sheets in case of use of a vehicle owned by the organisation or for the project implementation (including for management activities), prepared according to national/ institutional rules (the latter shall be applied only in case national rules are not available), including a summary list of the distance covered, the average consumption of the vehicles used, fuel costs and maintenance costs; * Meeting or event related documents such as activity reports, agendas, lists of participants, materials, photographs, etc.; * etc. |

|  |
| --- |
| **BUDGET LINE 4 - EXTERNAL EXPERTISE AND SERVICES** |
| ***REAL COSTS - REGULAR PROJECTS AND SMALL SCALE PROJECTS OPTION 2*** |
| * Documents related to the procurement procedures, including the technical specifications, proof of publication, all the tenders, evaluation documents, notifications sent to tenderers, service contract, etc.; * Proof of delivery of the services, accepted/ approved by the partner; * Invoice from the service provider - with clear reference to the project (e.g., project ID in Jems, project acronym); * Proof of payment - any kind of official document issued by bank or the accounting department of the organisation, proving that the bank of the organisation has settled the payment of the relevant bill, indicating amount, reason and date; * Any material published (on paper or by electronic means); * Proof that the EU visibility rules have been respected (photos); * In case of events, meetings, all related documents and pictures; * etc. |

|  |
| --- |
| **BUDGET LINE 5 - EQUIPMENT** |
| ***REAL COSTS - REGULAR PROJECTS AND SMALL SCALE PROJECTS OPTION 2*** |
| * Documents related to the procurement procedures, including the technical specifications, proof of publication, all the tenders, evaluation documents, notifications sent to tenderers, supply contract, etc. * Proof of delivery and, if applicable, putting into operation; * Invoice from the supplier - with clear reference to the project (e.g., project ID in Jems, project acronym); * Proof of payment - any kind of official document issued by bank or the accounting department of the organisation, proving that the bank of the organisation has settled the payment of the relevant bill, indicating amount, reason and date; * Photos of the equipment purchased; * Proof that the EU visibility rules have been respected (photos); * etc. |

|  |
| --- |
| **BUDGET LINE 6 - INFRASTRUCTURE AND WORKS** |
| ***REAL COSTS - REGULAR PROJECTS*** |
| * Documents related to the procurement procedures, including the technical specifications, proof of publication, all the tenders, evaluation documents, notifications sent to tenderers, works contract, etc.; * Feasibility study (for projects under the second calls for proposals[[3]](#footnote-3)), building permit and any other execution details, technical documentation, approved architectural and engineering drawings, consents, approvals, authorizations and agreements, following the issue of the building permit, etc. as requested by the national laws of the respective country; * Order for commencement of works; * Document on intermediate/final reception of the works; * Works Report / Situation - Official document issued by the works contractor, specifying the actual works carried out and the related costs, and containing a clear reference to the project (e.g., project ID in Jems, project acronym); * Proof of completion of works, such as acceptance certificates, protocols confirming that the works have been done properly (e.g., according to the contract); * Proof of delivery (in case of a purchased equipment linked to the works) and putting into operation; * Invoice(s) – with clear reference to the project (e.g., project ID in Jems, project acronym); * Proof of payment - any kind of official document issued by bank or the accounting department of the organisation, proving that the bank of the organisation has settled the payment of the relevant bill, indicating amount, reason and date; * Proof that the EU visibility rules have been respected (e.g., photos of the works in different stages, photos of the panels); * etc. |

1. The controller may ask for additional documents in accordance with national legislation and/or as he/she sees fit.

   Note that clear reference to the project (e.g project ID in Jems) has to be seen in relevant documents (e.g invoices, contract, reports, agendas, lists of participants, materials published, documents elaborated for events, etc)!

   Also, please note that double funding will be checked when checking the accounting. [↑](#footnote-ref-1)
2. If so required by the national legislation. [↑](#footnote-ref-2)
3. Under the first calls for proposals, the feasibility study was requested at the application stage. [↑](#footnote-ref-3)