



MINISTRY OF DEVELOPMENT,
PUBLIC WORKS AND ADMINISTRATION

NOTE FOR BENEFICIARIES

of the ENI CBC Black Sea Basin Programme 2014-2020

regarding the uploading in the programme electronic Monitoring System (eMS) of all supporting documents related to an expenditure under the ENI CBC Joint Operational Programme “Black Sea Basin” 2014-2020

Considering the findings and recommendations of the European Commissions’ auditors following the compliance audit mission carried out for the accounting year 1/7/2019 - 30/6/2020, more specifically the recommendation to ensure that there is an adequate audit trail to support eligibility of expenditure,

Having in mind the provisions of the:

- Grant contract, Article 5 - *Obligation to provide information and reports*, Article 8 - *Eligible Costs*, para. 8.1 *Cost eligibility criteria*, Article 11 - *Accounts and technical and financial checks*, para. 11.8-11.10 *Record keeping*;
- Instruction no.15 to programme beneficiaries *laying down specific provisions for the expenditure and revenue verification of a grant contract funded under the ENI CBC Black Sea Basin Joint Operational Programme 2014-2020* - Section 2,
- Programme Implementation Manual (PIM) - Section 6.5.3 *Supporting documents required for expenditure verification*, Annex 5 to PIM - Section 4.3.2 *'List of Expenditures (LoE)' tab - (uploads)* and Section 4.3.4 *'Attachments' and “Personal data attachments” tabs*;

The Managing Authority issues the following:

NOTE FOR BENEFICIARIES

1. Beneficiaries are reminded that they have to ensure that **all** supporting documents linked to an expenditure included in the financial (interim or final) reports are **uploaded** in the programme electronic Monitoring System (eMS), in line with the instructions provided in the Programme Implementation Manual (PIM) - Section 6.5.3 *Supporting documents required for expenditure verification*, Annex 5 to PIM - Section 4.3.2 *'List*



Programme funded by
EUROPEAN UNION



of Expenditures (LoE)' tab - (uploads) and Section 4.3.4 'Attachments' and "Personal data attachments" tabs.

2. As foreseen by the Grant Contract, in particular art 11.10, supporting documents include, *inter alia*:
 - a) Extract of accounting records (computerised or manual) from the Lead Beneficiary and the Beneficiaries' accounting system such as general ledger, sub-ledgers and analytical accounting sheet, cash flow statement and payroll accounts, fixed assets registers and other relevant accounting information;
 - b) Proof of procurement procedures such as tendering documents, bids from tenderers and evaluation reports;
 - c) Proof of commitments such as contracts and order forms;
 - d) Proof of delivery of services such as approved reports, studies, publications, time sheets, transport tickets, proof of attending seminars, conferences and training courses (including relevant documentation and material obtained, certificates), proof of organisation of meetings (invitations, agenda, minutes, list of participants) etc.;
 - e) Proof of receipt of goods such as delivery slips from suppliers;
 - f) Proof of completion of works, such as acceptance certificates;
 - g) Proof of purchase such as invoices and receipts;
 - h) Proof of payment such as bank statements, debit notices, proof of settlement by the contractor;
 - i) Proof that taxes and/or VAT that have been paid cannot actually be reclaimed;
 - j) For fuel and oil expenses, a summary list of the distance covered, the average consumption of the vehicles used, fuel costs and maintenance costs;
 - k) Staff and payroll records such as labour contracts, salary statements, time sheets (if the case) and any other documents related to the remuneration paid.
3. Any expenditure not supported by the relevant document(s) proving its eligibility may be considered as 100% ineligible.

Iulia HERTZOG
Head of the Managing Authority for
ENI CBC Black Sea Basin Joint Operational Programme 2014-2020



Programme funded by
EUROPEAN UNION

