JOINT OPERATIONAL PROGRAMME BLACK SEA BASIN 2014-2020

Annex 3: Indicative list of supporting documents

Expenditure and revenue verification

**Indicative list of supporting documents required for expenditure verification[[1]](#footnote-1)**

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| ***Budget line “Staff costs”:**** *Appointment Decision of project management team* *signed by the legal representative of the Lead Beneficiary/Beneficiary (as the case);*
* *Declaration of number of hours worked by each staff member (management and implementation) according to Annex 8 to the Instruction;*
* *Employment contracts, addenda to the employment contracts or any other equivalent legal agreement under the national law that permits the identification of the employment relationship between the staff and the organization,* *stating the exact fraction of time for assignment. The employment contract/equivalent document should be endorsed by the responsible official bodies (where the case);*
* *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.*
* *Pay roll - signed by the project manager-and/or the Beneficiary’s accountant and endorsed by the responsible official bodies (where the case);*
* *Job description with the specification of the time spent for project activities, if applicable;*
* *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);*
* *Social charges and other remuneration-related documents;*
* *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 project manager/coordinator;*
* *Relevant procedures applicable at organisational level;*
* *etc.*
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| ***Budget Line “Travel and Accommodation”:**** *Invoices from hotel, etc.)[[2]](#footnote-2) – with name of the person and its employer organisation, 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;*
* *Original transportation tickets (plane, train, boat);*
* *Boarding passes;*
* *Road time sheets in case of use of a personal vehicle, vehicle owned by the organisation or of a vehicle (used for road, water transport) purchased from the project budget or rented/leased for the project implementation (including management activities) should be filled in for each use of the vehicle with clear justification in relation to the project activities and correlated with these activities;*
* *Meeting or event related documents such as activity reports, invitation, agendas, lists of participants, materials, photographs, etc;*
* *Authorization to travelling, if applicable;*
* *etc.*
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| ***Budget Line “External expertise and services”:**** *Invoice from the service provider - with clear reference to the project (e.g. project eMS Code);*
* *Proof of payment - any kind of official document issued by bank or the accounting department of the organization, proving that the bank of the organization has settled the payment of the relevant bill, indicating amount, reason and date;*
* *Documents related to the procurement procedures, including the Terms of Reference, proof of publication, all the bids, evaluation documents, contract, etc.;*
* *Proof of delivery of the services;*
* *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.*
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| ***Budget Line “Equipment”:**** *Invoice from the supplier - with clear reference to the project (e.g. project eMS Code);*
* *Proof of payment - any kind of official document issued by bank or the accounting department of the organization, proving that the bank of the organization has settled the payment of the relevant bill, indicating amount, reason and date;*
* *Road time sheets of a vehicle (used for road, water transport) purchased from the project budget or rented/leased for the project implementation (including management activities) should be filled in for each use of the vehicle with clear justification in relation to the project activities and correlated with these activities;*
* *Documents related to the procurement procedures, including the Terms of Reference, proof of publication, all the bids, evaluation documents, contract, etc.*
* *Proof of delivery and putting into operation;*
* *Photos of the equipment purchased;*
* *Proof that the EU visibility rules have been respected (photos);*
* *etc.*
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| ***Budget Line “Infrastructure and works”:**** *Invoice(s) – with clear reference to the project (e.g. project eMS Code);*
* *Works Report - 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 eMS Code);*
* *Proof of payment - any kind of official document issued by bank or the accounting department of the organization, proving that the bank of the organization has settled the payment of the relevant bill, indicating amount, reason and date;*
* *Documents related to the procurement procedures, including the Terms of Reference, proof of publication, all the bids, evaluation documents, contract, etc.;*
* *Building permit, Order for commencement of works;*
* *Document on intermediate/final reception of the works;*
* *Proof of completion of works, such as acceptance certificates, protocols confirming that the works has 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;*
* *Construction permit/Permit for placement were applicable or statement from the relevant authority that permits are not necessary;*
* *Proof that the EU visibility rules have been respected (e.g photos of the works in different stages, photos of the panels);*
* *etc.*
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| ***Budget Line “Office and administration”:****According to article 8.3 of the Grant contract, the flat-rate funding under this budget line does not need to be proved by supporting documents.* |

1. The controller may ask for additional documents in accordance with national legislation and/or as he/she sees fit. [↑](#footnote-ref-1)
2. If so required by the national legislation [↑](#footnote-ref-2)