



Programme funded by the
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Romania-Republic of Moldova
ENI-CROSS BORDER COOPERATION

Annex 2: Indicative list of supporting documents

Expenditure and revenue verification

Indicative list of supporting documents required for expenditure verification¹

Budget line 1 “Human resources”

- 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);
- Appointment Decision of project team signed by the legal representative of the Lead Beneficiary/Beneficiary (as the case) stating the exact fraction of time for appointment;
- 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 containing the tasks descriptions and the specification of the time spent for project activities, if applicable;
- Pay roll - signed by the project manager-and/or the Beneficiary’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);
- 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);
- Declaration of number of hours worked by each project team member/specialist/technical staff, working part time on the project (management and implementation) according to Annex 7 to the Instruction;
- Timesheets only for project team member/specialist/technical staff working part time 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.
- Other documents.

Budget line 2 “Travel and subsistence”

- Agenda or similar document presenting the objectives and topics of the meeting/seminar/conference
- Authorisation of the mission (if mandatory according to national/ institutional rules)

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

- Mission report signed by the travelling person
- If relevant: any other proof of participation (e.g. minutes of the meeting, event /signed list of participants/ email confirmation, pictures etc.)
- Invoice from the service provider (hotel invoices, bus/train/plane tickets, etc.) - with clear reference to the project (e.g. project EMS - ENI Code and the value requested in the project);
- In case of use of company/private car, calculation sheet according to national or institutional rules stating at least the distance, the unit rate and the total costs of the travel;
- Payslip/accounting documents on daily allowance / per diems
- 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.;
- Documents related to car renting procedures;
- Travel documentation (e.g. travel tickets - train, bus, boarding cards, gas receipt, etc.).
- In case of events, meetings, all related documents (e.g. agenda, invitations, attendance list, minutes, hand-outs) and pictures;
- Other documents

Budget line 3 “Infrastructure”

- 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;
- Building permit/Permit for placement were applicable or statement from the relevant authority that permits are not necessary;
- 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 - ENI Code);
- Document on intermediate/final reception of the works;
- Proof of completion of works (final or by phases), 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;
- Invoice(s) - with clear reference to the project (e.g. project EMS - ENI Code and the value requested in project);
- 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;
- Proof that the EU visibility rules have been respected (e.g. photos of the works in different stages, photos of the panels);
- Other documents.

Budget line 4 “Equipment and supplies”

- Documents related to the procurement procedures, including the Terms of Reference, proof of publication, all the bids, evaluation documents, contract, etc.
- Documents related to equipment renting procedures;
- Proof of delivery and putting into operation;
- Invoice from the supplier - with clear reference to the project (e.g. project EMS - ENI 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;
- Photos of the equipment purchased;
- Proof that the EU visibility rules have been respected (photos);
- Post-warranty contract, if applicable;
- 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;
- Other documents.

Budget line 5 “Services”

- Documents related to the procurement procedures, including the Terms of Reference, proof of publication, all the bids, evaluation documents, contract, etc.
- Invoice from the service provider - with clear reference to the project (e.g. project EMS - ENI Code and the value requested in project);
- 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;
- Deliverables and other evidence of the work carried out by external experts;
- Proof that the EU visibility rules have been respected (photos);

Budget line 6. “Other(costs not included in other budget headings/ lines)”

Considering the diversity of expenditures that can be reported under this budget line, the supporting documents will be those mentioned at the chapters above, accordingly.

Budget line 9. “Administrative costs”

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.