

### Annex 7 - ORIENTATIVE LIST VERIFICATION EXPENDITURES



#### **WHEN ARE REQUESTED THESE DOCUMENTS? - FOR REAL COSTS**

#### ROMANIAN PARTNER

*The list below is not exhaustive. The Lead Partner or Project Partner shall provide all the documents and information required by the controllers in accordance with the provisions of the subsidy contract.*

**Staff Cost** (only in the case of people-to-people projects, submitted under ISO 1\_Priority 3\_Specific Objective 6.3 may use this reimbursement method):

1. employment contract or an appointment decision/contract considered as an employment document;
2. job description for the project purpose, signed by the employee;
3. decision in appointing the project team (a document that mentions, in addition to the appointing, the conditions regarding the number of hours worked within the project, the salary, and other conditions if the case);
4. transparent time records/time sheets signed by the person claiming to have spent the hours working on the project and his/her supervisor;
5. salary slip, with detailed information about the salary (including any overtime pay and social contributions, wage taxes, total working time, net salary, etc.);
6. proof of payment of salaries and employer's contribution: payment order and account statement or, in case of cash payment, the receipt and cash book;
7. a document/declaration demonstrating that there is no duplication of activities between those carried out by external service providers and those performed by partner staff.

#### **External expertise and services costs:**

1. the procurement documentation, in line with the applicable procurement rules;
2. contract or a written agreement laying down the services to be provided with a clear reference to the project. 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 must be provided;

3. outputs of the work of external experts or service deliverables, with the partner's proof of acceptance (time sheet, activity reports, technical documentation, etc.);
4. proof of service delivery: list of participants, agenda/detailed programme, evaluation forms, copies of written materials, photos, etc.;
5. reception note for services;
6. in case of studies, a declaration of the expert that the study or any part of it has never been accounted in any other community or nationally financed application;
7. invoice(s)/request for reimbursement providing all relevant information in line with the applicable accountancy rules and proof of payment (payment order and account statement or, in case of cash payment, the receipt and cash book);
8. a document/declaration demonstrating that there is no duplication of activities between those carried out by external service providers and those performed by partner staff.

***Equipment expenditure:***

1. the procurement documentation in line with the applicable procurement rules;
2. contract or other supporting documents requested by the relevant national legislation and necessary for the legality of the cost type;
3. legal document proving the property/administration/concession/other relevant such right for the place where the equipment it is held (if the final beneficiary is not the project partner);
4. reception note/taking over certificate;
5. fixed record assessments;
6. invoice(s) and proof of payment (payment order and account statement or, in case of cash payment, the receipt and cash book);
7. photographs showing the labels from the factory, with the number and series of the equipment, and the labels imposed by the program, with the visibility signs according to the Visual Identity Manual.

***Infrastructure and works:***

1. the procurement documentation, in line with the applicable procurement rules;
2. contract;
3. building permit, along with the technical documentation (e.g. technical project) based on which the building permit was issued;
4. all documents related to the stage of the works carried out (technical book of the construction);
5. reception note/ taking over certificate if the case; invoice(s) and proof of payment (payment order and account statement or, in case of cash payment, the receipt and cash book);
6. relevant photographs regarding the stage of reported infrastructure and works.

## HUNGARIAN PARTNER

The verification of the expenditure of LP/PP should be carried out based on the documents mentioned below.

**Note:** *Please note that the list below is not exhaustive. The Lead Partner or Project Partner shall provide all the documents and information required by the controllers in accordance with the provisions of the subsidy contract and national eligibility rules.*

### **1. Staff Cost**

#### **1.a) Flat rate:**

- By applying the flat rate option mentioned at the end of Chapter 3.2.1 of Project Implementation Manual, partners do not need to document that the expenditure has been incurred and paid. Partners shall be required to attach a declaration to all Partner Report stating that at least one employee is working for the Partner organization.
- Taking into account that direct costs used as calculation basis for determining staff cost, if direct cost is found to be ineligible, the determined staff costs must be re-calculated and reduced accordingly.

#### **1.b) Real cost (only people-to-people projects, submitted under ISO 1\_Priority 3\_Specific Objective 6.3 may use this reimbursement method):**

the following main documents must be available for control purposes:

- Employment contract or an appointment decision/contract considered as an employment document;
- Job description (the project related tasks of the employee must be included in the job description);
- Periodic staff report with proof /outputs of activities performed by project staff;
- Description of the calculation method of staff costs;
- Detailed table of staff costs for Hungarian Partners (by using the template provided by SzPO);
- Transparent time records/ timesheets signed by the employee working on the project and his/her supervisor;
- Salary slip, with detailed information about the salary (including any overtime pay and social contributions, wage taxes, total working time, net salary, etc.);
- Proof of payment of salaries, related taxes and employer's contribution: bank statement

or, in case of cash payment, the receipt and cash book, with the declaration of the authorized representative of the PP on the amount of bank transfer of all the public dues related to the salaries of the concerned employee.

**2. Office and administrative expenditure:** by applying the flat rate option on direct staff costs mentioned at the end of Chapter 3.2.1 of the Project Implementation Manual, partner do not need to document that the expenditure has been incurred and paid, or that the flat rate corresponds to the reality. In the case the staff cost is real cost, then the related 40% other flat shall rate cover - among others - also the office and administrative expenditure.

**3. Travel and accommodation cost**

By applying the flat rate option on direct staff costs mentioned at the end of Chapter 3.2.1 of the Project Implementation Manual, partners do not need to document that the expenditure has been incurred and paid, or that the flat rate corresponds to the reality.

Controllers will examine partner reports, referring to travel and accommodation as part of the project's activities. If travel and accommodation is not explicitly mentioned in a partner report, any proof documents of activities which only relate to travel and accommodation is to be considered sufficient evidence. It is sufficient to provide such evidence of only a single occurrence of travel and accommodation during the entire implementation period of the project.

In the case the staff cost is real cost, then the related 40% other flat shall rate cover - among others - also the Travel and accommodation cost.

**4. External expertise and services costs** - the following main documents must be available for control purposes:

- Evidence of the selection process, in line with the applicable procurement rules or national / EU / other public procurement rules depending on the amount contracted and the type of partner;
- Contract or a written agreement laying down the services to be provided with a clear reference to the project. For experts paid on the basis of a daily/hourly fee, the daily/hourly rate together with the number of days/hours contracted and the total amount of the contract must be provided;
- Invoice or a request of reimbursement providing all relevant information in line with the applicable accountancy rules, or payroll;
- Outputs of the work of external experts or service deliverables, with the partner's proof of acceptance (timesheet, activity reports, proof of fulfillment etc.);
- If the service has a tangible outcome (e.g.: study, brochure, etc.) -the outcome must be uploaded in JEMS ;
- In case of studies a declaration of the expert that the study or any part of it has never been accounted in any other EU or nationally financed application;
- Proof of service delivery: list of participants, agenda/detailed programme, attendance sheet, evaluation forms, written materials, photos, etc.;
- Proof of fulfillment (about the fulfilment of the task, with the signature of the person

entitled to do so,);

- Proof of payment (bank statement or, in case of cash payment, the receipt and cash book). Evidence on the payment of salary related taxes and social contributions in case of mandatory contracts.
- Any other supporting documents based on the requirements of the national rules (if any).

**5. Equipment expenditure** - the following main documents must be available for control purposes:

- Evidence of the selection process, in line with the applicable procurement rules or national / EU / other public procurement rules depending on the amount contracted and the type of partner;
- Contract or other supporting documents requested by the relevant national legislation and necessary for the legality of the cost type;
- Photo of the purchased equipment;
- Stock-taking certificate;
- Tangible asset register;
- Proof of delivery;
- Invoice(s) and proof of payment (bank statement or, in case of cash payment, the receipt and cash book).
- Any other supporting documents based on the requirements of the national rules (if any).

**6. Infrastructure and works** - the following main documents must be available for control purposes:

- Evidence of the procurement process (announcement, selection, award, etc.) in line with the applicable national procurement rules or the national/ EU / other public procurement rules depending on the amount contracted and the type of partner;
- Contract;
- Building permit (if relevant);
- Construction plan;
- Title deed;
- All documents related to the works carried out (e.g. construction log...etc);
- Proof of fulfillment;
- Proof of the technical acceptance;
- Stock-taking certificate;
- Photos;
- Invoice;
- Proof of payment (bank statement or, in case of cash payment, the receipt and cash book);
- Other permits requested by the relevant national legislation, other supporting documents.
- Any other supporting documents based on the requirements of national rules (if any).