

BIOPAMA AC GRANTS -Supporting documents

This list is not exhaustive and is provided as an indication of the documentation subject to audit.

Three elements of costs documentation:

1. **Proof of costs – invoice/receipt**
2. **Proof of payment – bank debit advice**
3. **Proof of work – evidence of work performed.**

1. **Staff costs – heading “Personnel Costs” – for the entirety of reporting period.**

- a. Employment contract.
- b. Pay-slips.
- c. Time-sheets dated and signed.
- d. Breakdown into gross salary, social security charges, insurance and net salary.
- e. Proof of income tax, social charges, insurances, etc. payroll related disbursements by the employer if requested.

2. **Purchases – headings “Sub-contracting”, “Project supplies” and “Project equipment and maintenance”**

- a. Proof of procurement procedures such as request for quotes, quotes received, quotes evaluation, tendering documents, bids from tenderers and evaluation reports.
- b. Proof of commitments such as contracts and order forms.
- c. Proof of receipt of goods such as **delivery notes** from suppliers.
- d. Proof of completion of works, such as acceptance certificates.
- e. Proof of purchase such as invoices and receipts.
- f. Proof of payment such as bank statements.
- g. Evidence of work performed, such as reports, studies, any other validated deliverables.
- h. Photos of the equipment/materials.
- i. Proof of visibility compliance – use of EU logos.

3. **Travel – heading “Travel”**

a. **Per diems**

- (1) *If actual costs are used – all receipts and invoices and a table summarizing them.*
- (2) *If fixed per diem rates are used – proof of payment of the per diem and travel policy applied by the organization.*
- (3) *In all cases evidence of travel and evidence of purpose of travel, such as mission reports.*

b. Travel costs

- (1) Invoice or e-ticket clearly stating the price.
- (2) Boarding pass or alternative evidence, such as entry visas;
- (3) Evidence of purpose of travel, such as personal invitation, agenda of the event, presentation, speaking point, etc.
- (4) Proof of stay on site - hotel invoice, rooming list, signed attendance list.
- (5) Costs related to the use of a beneficiaries' own vehicle(s) must be supported by a vehicle logbook and should be calculated using the relevant published national/territorial rate for vehicle usage (where this is available).
- (6) For fuel and oil expenses, a summary list of the distance covered, the average consumption of the vehicles used, fuel costs and maintenance costs.

4. Purchases – heading “Local office”

- a. Invoice.
- b. Proof of payment of the invoice.
- c. Rental agreement.
- d. Telephone invoices claimed for (including details of how telephone expenses were apportioned to the projects if applicable)
- e. Invoices supporting office supply costs claimed (including details of how such costs were apportioned to the projects if applicable)
- f. In case of cost share a rationale of costs distribution.
- g. Costs related to the use of a beneficiaries' own vehicle(s) must be supported by a vehicle logbook and should be calculated using the relevant published national/territorial rate for vehicle usage (where this is available).

5. Meetings, workshops, seminars and other project events – heading “Other”.

- a. Agenda.
- b. Minutes.
- c. **Signed** participants' list.
- d. Proof of stay on site - hotel invoice, rooming list, signed attendance list.
- e. Invoices from service providers for venue hire, receptions or catering.
- f. Photos of field work (photos before, during and after the work) carried out by the project beneficiaries, or by sub-contractors, should be maintained as evidence of completion of the project activities. Relevant photos should accompany the written description of the project activities in the technical reports submitted to the Secretariat.

COMPARATIVE TABLE: documents for SCO costs vs/ Actual costs.

Please note that evidence of work performed can be requested for all costs.

Cost categories		SCO	Actual costs
PERSONNEL COSTS	Documents	Notes	
	Employment contract	Already submitted during budget validation	Employment contract
	Pay slips	Already submitted during budget validation	Pay slips
	Time-sheets	The personnel costs will not be accepted in the absence of time-sheets	Time-sheets
	Breakdown into gross salary, social security charges, insurance and net salary.	Already submitted during budget validation	Breakdown into gross salary, social security charges, insurance and net salary.
	Proof of income tax, social charges, insurances, etc. payroll related disbursements by the employer if requested	The payment proof can be requested to check the <u>reality of costs, not the actual amounts.</u>	Proof of income tax, social charges, insurances, etc. payroll related disbursements by the employer if requested
LOCAL TRANSPORTATION (USE OF OWN VEHICLES)	Logbook showing the consumption of fuel and the number of kilometres covered for project activities.	The costs of use of own vehicles will not be accepted without a logbook.	Logbook showing the consumption of fuel and the number of kilometres covered for project activities.
	Receipts for purchase of fuel	Receipts can be requested to check the <u>reality of costs, not the actual amounts.</u>	Receipts for purchase of fuel
PER DIEMS	Fixed Per diems (travel) policy	Already submitted during budget validation	Per diems (travel) policy
	Evidence of travel and evidence of purpose of travel, such as mission reports	The costs of per diems will not be accepted without a logbook.	Evidence of travel and evidence of purpose of travel, such as mission reports
	Proof of payment of per diems	Proof of payment of per diems can be requested to check the <u>reality of costs, not the actual amounts.</u>	Proof of payment of per diems
	NOT ALLOWED FOR SCO		Per diems reimbursing actual costs: receipts, proof of payment, evidence of travel and link to the project.

LOCAL OFFICE COSTS	Rental agreement and invoices	Already submitted during budget validation	Rental agreement and invoices
	Proofs of payment	The payment proof can be requested to check the <u>reality of costs, not the actual amounts.</u>	Proofs of payment
	Rationale for the allocation to the project.	Already submitted during budget validation	Rationale for the allocation to the project.
	Utilities, such as electricity, internet and phone: invoices, proofs of payments, rationale for the allocation to the project.	Already submitted during budget validation – some may be requested to check the reality of costs.	Utilities, such as electricity, internet and phone: invoices, proofs of payments, rationale for the allocation to the project.
	Office supplies' costs: invoices, proofs of payments, rationale for the allocation to the project.	Already submitted during budget validation - some may be requested to check the reality of costs.	Office supplies' costs: invoices, proofs of payments, rationale for the allocation to the project.
EQUIPMENT AND SUPPLIES FOR THE PROJECTS/OTHER COSTS, SERVICES. PURCHASES	NOT ALLOWED FOR SCO		<ul style="list-style-type: none"> a. Proof of procurement procedures such as request for quotes, quotes received, quotes evaluation, tendering documents, bids from tenderers and evaluation reports. b. Proof of commitments such as contracts and order forms. c. Proof of receipt of goods such as delivery notes from suppliers. d. Proof of completion of works, such as acceptance certificates. e. Proof of purchase such as invoices and receipts. f. Proof of payment such as bank statements. g. Evidence of work performed, such as reports, studies, any other validated deliverables. h. Photos of the equipment/materials. i. Proof of visibility compliance – use of EU logos.

<p>TRAVEL</p>	<p>NOT ALLOWED FOR SCO</p>	<ul style="list-style-type: none"> j. Invoice or e-ticket clearly stating the price. k. Boarding pass or alternative evidence, such as entry visas; l. Evidence of purpose of travel, such as personal invitation, agenda of the event, presentation, speaking point, etc. m. Proof of stay on site - hotel invoice, rooming list, signed attendance list.
<p>OTHER: MEETINGS, WORKSHOPS, SEMINARS AND OTHER PROJECT EVENTS.</p>	<p>NOT ALLOWED FOR SCO</p>	<ul style="list-style-type: none"> a. Agenda. b. Minutes. c. Signed participants' list. d. Proof of stay on site - hotel invoice, rooming list, signed attendance list. e. Invoices from service providers for venue hire, receptions or catering. f. Photos of field work (photos before, during and after the work) carried out by the project beneficiaries, or by sub-contractors, should be maintained as evidence of completion of the project activities. Relevant photos should accompany the written description of the project activities in the technical reports submitted to the Secretariat.