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Note on documents keeping for funded projects

According to art 16.4 of the Grant Contract, the Lead Beneficiary and its partners shall keep all records, accounting and supporting documents related to the Contract for five years following the payment of the balance for the Programme, and in any case until any on-going audit, verification, appeal, litigation or pursuit of claim has been disposed of.

All the supporting documents shall be available either in the original form, including in electronic form, or as a copy, easily accessible and filed so as to facilitate their examination.

The Managing authority strongly recommends all projects to implement the following filing system according to Section I – Instructions for the Lead Beneficiary and Section II – Instructions for the Partners.

Cagliari, 10 November 2021

The Head of the Operational and Autorising Unit
Dott.ssa Elisabetta Neroni



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ENI
CBCMED
Cooperating across borders
in the Mediterranean

Section I - Instructions for the Lead Beneficiary

Ref.Number_Project Acronym

Project selection

-  Proposal submitted in the e-form (download of project, budget)
-  Declarations
-  Supporting documents
-  E-form receipt at the time of submission

Negotiation

-  Award letter
-  Negotiation letter
-  Answer to negotiation letter and annexes (as the case may be)

Contracting

-  Grant contract and Annexes (signed)
-  Letter transmission grant contract
-  Addenda to the grant contract (signed) – (as the case may be)
-  Letter(s) transmission addenda (as the case may be)
-  Financial Identification Form
-  Requests for major amendments and supporting documents

Reporting

-  Validation of the auditor by the CCP
-  **Progress Report(s)** (numbered according to article 6 of the Grant contract)
 -  Narrative progress report extracted from the MIS
 -  Financial progress report extracted from the MIS
-  **Interim and Final report(s)** (numbered according to article 6 of the Grant contract)
 -  Financial and Narrative interim report (extracted from the MIS)
 -  Library of outputs and deliverables organized per WP



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- 📁 Consolidated report and Annexes
- 📁 BEN Auditor's EVRs and annexes
- 📁 PPs Auditor's EVRs and annexes (to be collected)
- 📁 Supporting documents (organized per cost category and distinguished for reporting period, for more details see ch 7 of the PIM)
- 📁 **Human Resources:**
 - List of the Staff assigned to the project
 - Copy of the contracts of the project staff
 - For the internal staff assigned to the project, copy of the appointment act
 - For costs of owners or of other natural persons with a specific role in the LB/PP organisation, but without an existing employment contract, an appointment decision adopted by the competent body and including the information as specified above (point d, pag. 7).
 - Any relevant document, other than the contract, identifying the monthly working time and number of holidays per employee such as Terms of References, national or internal regulations concerning the LB / partner organization's personnel policy.
 - Any relevant document, other than the contract, identifying the real daily/hourly costs (gross salary and employer's social charges) for the employee, or other accounting documents where the employment costs are clearly detectable.
 - Timesheet for the staffmembers working partly on the project on a flexible percentage.
 - Pay slips: of each concerned month
 - Proofs of payment issued by the bank or accounting office indicating amount, reason and date. The document should include the name of the Programme and the project title and reference number.
- 📁 **Travel and subsistence costs**
 - Authorization to travel: issued before the travel and signed by the traveler's manager/employer.
 - Receipts of expenses: train, bus and/or flight tickets (the latter must be accompanied by the printed boarding passes); taxi, restaurant/café and hotel receipts; motorway tolls; car parking bills. If a company vehicle is used, the receipt of fuel purchase and excerpt of the official "travel logbook" indicating the occurred Km; in case of use of private car, national/organization rule reference and methodology for kilometers reimbursement; travel agency invoice if the ticket purchased was sub-contracted to a travel agency (for the reporting of the travel agency cost, please refer to category 5- External Services).
 - Event-related documents: meeting/event agenda, list of attendance, audience pictures.
 - Proof of payment indicating the amount, the reason and the date.
 - Travel Expenses Summary Report



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- MA authorization in case of travels outside the ENI CBC MED Programme eligible areas.

Infrastructures and small-scale investments

- Procurement procedure documents: public announcement, received tenders, evaluation procedure followed to award the tender, assessment minutes, contract with the tenderer, etc.;
- building permits, handover of the site and floor plan of the investment terminals containing topographic positions dated, signed (with the name mentioned in the clear) and stamped by all persons mentioned in program tracking and quality control work;
- works report (or State of Works Advancement): 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 reference number);
- any official document addressed to the company performing the works certifying the regularity of the works performed;
- civil works invoices/receipts: containing a clear reference to the Programme and the project (e.g. project reference number acronym) and to the “works report” in order to avoid double funding;
- picture(s): to demonstrate that the built up/renovated infrastructure is respecting the visibility rules;
- proof of payment: indicating amount, reason and date.

Equipment and supplies

- Procurement procedure documents: public announcement, received tenders, proof of the respect of the rule of origin, evaluation procedure followed to award the tender and assessment minutes, contract with the tenderer, etc.;
- equipment invoice: containing a clear reference to the Programme and the project (e.g. project reference number and acronym) in order to avoid double funding;
- Excerpt from “Inventory of durable goods” / proof of delivery: to demonstrate that the purchased equipment has been integrated in the organization property records;
- Equipment picture(s): to demonstrate that the purchased equipment is respecting the visibility rules;
- proof of payment, indicating amount, reason and date;
- Copies of the proofs of transfers of equipment and vehicles, whose purchase cost was more than 5,000 € per item (only for the Final report).

External Services

- Procurement procedure documents: public announcement, received tenders, evaluation procedure followed to award the tender and assessment minutes, contract with the tenderer, etc.;
- service contract: it must contain a clear reference to the Programme and the project



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(e.g. reference number and acronym) in order to avoid double funding;

- activity report with deliverables: issued by the service provider, it shall demonstrate that the foreseen activities have been carried out following the contractual requirements, it encloses any foreseen deliverable (or in case of event, pictures, list of attendance, etc.);
- any official document issued by the contracting body (Lead Beneficiary or Partner organisation) attesting the regular execution of services and approving the submitted “Activity Report” and deliverables;
- invoice on provided services: It must contain a clear reference to the Programme and the project (e.g. project reference number and acronym) and to the submitted Activity Report, in order to avoid double funding;
- proof of payment, indicating amount, reason and date.

Other costs (including subgrants)

- Procurement/sub-grant procedure documents: depending on the selected procedure, it refers to public announcement, received applications, assessment minutes, sub-grant award, etc;
- Subcontract / Sub-grant contract: It must contain a clear reference to the Programme and the project (e.g. project reference number and acronym) in order to avoid double funding;
- State aid supporting documents (see Annex 7.4 of the PIM);
- Sub-grant reports and deliverables: issued by the sub-grant beneficiary, it shall demonstrate that the foreseen activities have been carried out following the sub-grant requirement, it encloses any foreseen deliverable (or in case of event, pictures, list of attendance, etc.). It must be formally approved by the granting body;
- Invoices/receipts: they must contain a clear reference to the Programme and the project (e.g. project reference number acronym);
- Proofs of payment indicating amount, reason and date.

Financial flows

-  Requests for Payment
-  MA communications on amount transferred
-  Banks statements
-  Accounting system records for all project transactions
-  Transfer of prefinancing to partners (order of payment)

Communications

-  Official correspondence from/to the MA or the LB, including (but not limited to):
 -  Communication on project starting
 -  Request for postponement of deadlines on reporting and their answers



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 Changes of legal representative and supporting documents

 CUP code

 Recovery procedures

Management verifications and other controls

 MA Authorising Unit management verifications

 Other controls (conducted by Audit authority, National Authorities, EU Commission, OLAF)



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Section II - Instructions for the Partners

Ref.Number_Project Acronym

Contracting

-  Grant contract and Annexes (signed)
-  Letter transmission grant contract
-  Addenda to the grant contract (signed) – (as the case may be)
-  Letter(s) transmission addenda (as the case may be)

Reporting

-  Validation of the auditor by the CCP
-  **Progress Report(s)** (numbered according to article 6 of the Grant contract)
 -  Narrative progress report extracted from the MIS
 -  Financial progress report extracted from the MIS
-  **Interim and Final report(s)** (numbered according to article 6 of the Grant contract)
 -  Financial and Narrative interim report (extracted from the MIS)
 -  Library of outputs and deliverables reported by PP organized per WP
 -  PP Auditor's EVRs and annexes
 -  Supporting documents (organized per cost category and distinguished for reporting period, for more details see ch 7 of the PIM)
 -  **Human Resources:**
 - List of the Staff assigned to the project
 - Copy of the contracts of the project staff
 - For the internal staff assigned to the project, copy of the appointment act
 - For costs of owners or of other natural persons with a specific role in the LB/PP organisation, but without an existing employment contract, an appointment decision adopted by the competent body and including the information as specified above (point d, pag. 7).
 - Any relevant document, other than the contract, identifying the monthly working time and number of holidays per employee such as Terms of References, national or internal regulations concerning the LB / partner organization's personnel policy.
 - Any relevant document, other than the contract, identifying the real daily/hourly costs (gross salary and employer's social charges) for the employee, or other accounting



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documents where the employment costs are clearly detectable.

- Timesheet for the staffmembers working partly on the project on a flexible percentage.
- Pay slips: of each concerned month
- Proofs of payment issued by the bank or accounting office indicating amount, reason and date. The document should include the name of the Programme and the project title and reference number.

Travel and subsistence costs

- Authorization to travel: issued before the travel and signed by the traveler's manager/employer.
- Receipts of expenses: train, bus and/or flight tickets (the latter must be accompanied by the printed boarding passes); taxi, restaurant/café and hotel receipts; motorway tolls; car parking bills. If a company vehicle is used, the receipt of fuel purchase and excerpt of the official "travel logbook" indicating the occurred Km; in case of use of private car, national/organization rule reference and methodology for kilometers reimbursement; travel agency invoice if the ticket purchased was sub-contracted to a travel agency (for the reporting of the travel agency cost, please refer to category 5- External Services).
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- picture(s): to demonstrate that the built up/renovated infrastructure is respecting the visibility rules;
- proof of payment: indicating amount, reason and date.



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External Services

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- State aid supporting documents (see Annex 7.4 of the PIM);
- Sub-grant reports and deliverables: issued by the sub-grant beneficiary, it shall



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demonstrate that the foreseen activities have been carried out following the sub- grant requirement, it encloses any foreseen deliverable (or in case of event, pictures, list of attendance, etc.). It must be formally approved by the granting body;

- Invoices/receipts: they must contain a clear reference to the Programme and the project (e.g. project reference number acronym);
- Proofs of payment indicating amount, reason and date.

Financial flows

-  Transfer of prefinancing from the Lead beneficiary
-  Banks statements
-  Accounting system records for all project transactions

Communications

Management verifications and other controls

-  MA Authorising Unit management verifications
-  Other controls (conducted by Audit authority, National Authorities, EU Commission, OLAF)