

Annex I - List of documents to be made available to the auditors*

I. Accounting documents

A. Originals of all supporting documents relating to the Grant Agreement

1. Invoices;
2. Proof of payment;
3. Bank statements;
4. Internal invoices and methods of calculation (keys to allocation and apportionment of indirect costs).

B. Books

1. Journal;
2. General ledger;
3. Cash book and bank book;
4. Other auxiliary ledgers;
5. Cost ledger (if applicable).

II. Evidence of resources used for the Grant Agreement

A. Clear link between the (sum of) amounts claimed per item in the final declaration, the bookkeeping and the supporting documents;

B. Time sheets;

C. Payroll administration (payslips; calculation method of the declared daily rate);

D. Contracts with subcontractors; documentation relating to tenders;

E. Travel tickets (plane tickets, train tickets, etc.);

F. Evidence of daily allowances claimed;

* This list indicates the documents which the auditors can request at their visit. Evidently, depending on your organisation and the agreement, it is possible that not all documents exist.

III. Official publications

A. Statutes;

B. Representatives and bodies;

C. Financial accounts for the period in which the contract was performed:

1. Balance sheet;
2. Profit and loss account;
3. Notes to the balance sheet.

D. Declaration by the statutory auditor on the statements indicated in C. above;

E. Minutes of statutory meetings;

F. Minutes of Board or Management Committee.

IV. Procedures in your organisation

A. Organisation chart;

B. for Travel expenses etc.;

C. for Accounting.

V. Sources of funding during the period covered by the Grant Agreement

A. Subsidies including any from European institutions:

1. documents relating to granting of subsidies;
2. proof of payment.

B. Evidence of cash receipts;

C. Loan agreements.

VI. Supplies and purchases

A. Contracts;

B. Evidence of value for money;

C. Method of depreciation.

VII. Grant Agreement reports

- A. Interim report(s);*
- B. Final report;*
- C. Evaluation report (if applicable).*

VIII. Documents relating to the procedure for granting financial assistance

- A. Request for the granting of a subsidy;*
- B. Correspondence relating to the grant request.*

IX. Publicity

How did the beneficiary communicate the fact that the project was being carried out with financial support from the Commission?