**Tool 20:** [**Checklist: What kind of supporting documents**](#Tool19_21) **are needed per cost type?**

For the purpose of financial control, as the cross-border collaboration project progresses, it should be ensured that various supporting documents are saved and digital access to them is provided. The following checklist provides guidance on which documents should be considered.

Please go through the list and put a cross in the relevant field (‘yes’, ‘no’) if you have considered the documents. Comments (e.g. reasons for non-consideration) can be entered separately.

| Topic | Documents needed | Considered? | | Comments |
| --- | --- | --- | --- | --- |
| Yes | No |
| **Basic background documents** | * **Subsidy contract** and all amendments |  |  |  |
| * Evidence of the **accounting system** (either separate accounting system or adequate accounting code/cost centre) for all project-related transactions |  |  |  |
| * **Project partnership agreement** and all amendments |  |  |  |
| In the case of **external funding:**   * Latest approved version of the application form * Programme documents: Cooperation Programme, fact sheets, programme and first-level control manuals etc. |  |  |  |
| **Basic project report documents** | * **Progress report**, including all obligatory annexes, properly signed and submitted |  |  |  |
| * List of expenditure |  |  |  |
| * Copies of **main project deliverables** such as studies and agendas of meetings in line with the progress report |  |  |  |
| **Staff costs (including part-time and full-time staff)** | * A document showing the **contractual relationship** (e.g. employment contract or other formal agreement) for all employees reporting staff costs |  |  |  |
| * **Written agreement(s) outlining the work to be performed** for the project for all persons reporting staff costs |  |  |  |
| * A document specifying **salaries** for each relevant month and each person working on the project (e.g. payslips, print-out from the accounting system) |  |  |  |
| * **Proof of payment of salaries** and any additional compulsory employer contributions (e.g. social insurance) |  |  |  |
| For **part-time work** on the project – based on a fixed percentage of time worked per month:   * Document setting out the percentage of time to be worked on the project for each person reporting staff costs under this option |  |  |  |
| * **Records of time worked (**e.g. signed time sheets or equivalent) showing 100 % of the person’s work |  |  |  |
| * Document showing the **latest documented annual gross employment cost** (part-time work based on hourly rates using 1 720 hours) |  |  |  |
| * **Calculation scheme for salary costs** for each employee working part-time on the project |  |  |  |
| **Travel and accommodation** | * Agenda or similar of the meeting/seminar/conference |  |  |  |
| * Proof of participation (e.g. email or signed list of participants) |  |  |  |
| * Paid invoices or documents of equivalent probative value (hotel bills, tickets etc.) |  |  |  |
| * Information on daily subsistence allowance/per diem claims |  |  |  |
| * Proof of payment of travel and accommodation costs (e.g. bank account statement, receipts, and, if applicable, reimbursement to the staff member) |  |  |  |
| **External experts and services** | * The selected **offer or contract** |  |  |  |
| * **Invoices and proof of payment** of external services and experts (e.g. bank account statement) |  |  |  |
| * For experts and services that are NOT exclusively used for the project: calculation method showing the share allocated to the project and justification for the allocated share |  |  |  |
| * **Deliverables and other evidence** of the work carried out by external experts |  |  |  |
| **Equipment and infrastructure** | * The selected offer or contract |  |  |  |
| * Invoices and proof of payment |  |  |  |
| * For depreciation: **calculation scheme for depreciation** |  |  |  |
| * For equipment used only partially for the project: calculation method showing the share allocated to the project and justification for the allocated share |  |  |  |
| * Proof of existence (pictures, delivery note etc.) |  |  |  |
| **Public procurement** | * Document showing where external services or equipment were purchased |  |  |  |
| * Documents required by controllers to check the procurement may also vary depending on national public procurement laws and programme rules |  |  |  |
| * Initial cost estimate made by the project partner to identify the applicable public procurement procedure: * Procurement publication/notice * Terms of reference * Offers/quotes received * Report on assessment of bids (evaluation/selection report) * Information on acceptance and rejection * Contract, including any amendments |  |  |  |

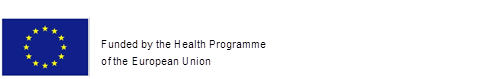
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Reference

[1] INTERact. Project management handbook. n.d.

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Forschungs und Planungs GmbH

March 2018