



MINISTRY OF DEVELOPMENT,
PUBLIC WORKS AND ADMINISTRATION

NOTE FOR BENEFICIARIES

of the ENI CBC JOP Romania-Ukraine 2014-2020

regarding the adequate audit trail of supporting documents related to expenditures

Considering the findings and recommendations of the Audit Authority following the audit of operations performed for the accounting year 1/7/2022 - 30/6/2023, more specifically the recommendation to ensure that there is an adequate audit trail for supporting documents related to expenditures.

Having in mind the provisions of the:

- Grant contract, Article 5 - *Obligation to provide information and reports*, Article 8 - *Eligible Costs*, para. 8.1 *Cost eligibility criteria*, Article 11 - *Accounts and technical and financial checks*, para. 11.7-11.9 *Record keeping*;
- Instruction no 2 from 02 October 2, 2020 laying down specific provisions for beneficiaries regarding the expenditure verification of a grant contract funded under the ENI CBC Joint Operational Programme Romania -Ukraine 2014-2020- Section 2, with subsequent modification.

The Managing Authority issues the following:

NOTE FOR BENEFICIARIES

Beneficiaries have to ensure that all supporting documents linked to the expenditures declared in the financial (interim or final) reports, submitted in electronic form, are organised in such a way to be easily identified and verified. To this end, the beneficiaries shall respect the following rules:



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1. The names of files and folders shall be in English, and shall reflect the content of the respective documents (e.g: “*Agenda of the seminar {date}*”, “*List of participants [date]*”, etc).
2. An OPIS indicating the name of each folder/file and the corresponding numbering of the respective shall be provided.
3. The supporting documents shall be scanned and grouped in separate folders, arranged according to the theme, in a logical and chronological sequence.
4. Separate folders for each budget chapter will be organized. Within each folder of a budget chapter, the documents will be arranged as follows:

✓ **Staff**

-**General documents** (pdf file): decision to appoint the implementation team, individual employment contracts / appointment decisions, addenda / decisions (for the reported period), job descriptions, declarations regarding the hours worked (attach form), etc;

-**Monthly files (for each month covered by report)**

Example:

January file: timesheets (if applicable), payroll, timesheet, payment orders of salary obligations and net salaries;

February file -idem.

Etc,

✓ **Travel**

-**General documents** file (general rules applicable to all travels): decisions on the value of the external / internal daily allowance (if applicable); decisions on fuel consumption of used cars (if applicable); procurement documentation for air transport expenses (if applicable), etc.;

-**Individual files for each travel**

Example:

Travel 1 to : invitation, approval report, agenda, travel orders / settlements, payment documents of requested expenses, minutes of the meeting, documentation presented during trips, etc.;

Travel 2 to.....: idem

etc



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✓ **Services**

-Individual file for each contracted service:

Example:

Acquisition of service 1.....(pdf file): purchase documentation, invoices, payment documents, reception report, studies / promotional materials, video / audio material, photos, etc.

Acquisition of service 2..... (pdf file) : idem
etc.

-In case of multiple services purchased following a single procurement procedure (e.g with multiple lots), the documents which are common will be uploaded only once, in a folder of *General documents for acquisition of services [name]*, while the documentation for each service will be uploaded separately, as presented in examples above.

✓ **Equipment**

-Individual file for each contracted equipment:

Example:

Acquisition of Equipment 1..... (pdf file): purchase documentation, invoices, payment documents, reception minutes, commissioning minutes, photos;

Acquisition of Equipment 1.... (pdf file): idem

- In case of multiple equipment purchased following a single procurement procedure (e.g with multiple lots), the documents which are common for the entire equipment will be uploaded only once, in a folder of *General documents for acquisition of equipment [name]*, while the documentation for each equipment will be uploaded separately, as presented in examples above.



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✓ **Infrastructure:**

-Individual file for each contracted work//infrastructure

Acquisition of works/infrastructure 1..... (pdf file): procurement documentation, documentation for starting works (building authorization, site plan, order to start works), documentation for the execution of works (estimates, payment statements, minutes on determinant phases, centralizers, site supervisor orders, receptive minutes), invoices, payment documents, photos, etc.

Acquisition of works/infrastructure 2..... (pdf file): idem

-In case of multiple works/infrastructure purchased following a single procurement procedure (e.g with multiple lots), the documents which are common for all works will be uploaded only once, in a folder of *General documents for acquisition of works [name]*, while the documentation concerning each infrastructure/works will be saved separately, as presented in examples above.

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