**Annex 5 – Proof of expenditure**

**General requirement**

The supporting documents required for the justification of expenditure (proof of expenditure) shall be marked with the sentence "Funded from the EEA / Norwegian Financial Mechanism 2014-2021, financing contract no. ..." and they shall be submitted as certified copy marked "according to the original ".

**I. Proof of expenditure and supporting documents requested from promoters/partners from Romania (public or private)**

**1.** For travel costs according to GD no. 518/1995 as subsequently amended and supplemented and/or GD no.714/2018 as subsequently amended and supplemented:

- invoices for international transport and boarding pass;
- train, bus tickets, tickets for any public means of transport, fuel tax receipt for personal car use;
- tickets for public transport from / to the airport;
- proof of travel allowance receipt;
- proof of health insurance payment;
- bank statements, money orders;
- travel order, power of attorney, invitation, event agenda, oversea travel expense claim;
- proof of payment of the participation fee (if applicable);
- related accounting records.

Depending on the details of the bilateral initiative, further supporting documents can be requested.

**2. For travel costs in compliance with the Minister of European Funds Order no. 348/2018 on the application of lump sums for travels financed through the Fund for Bilateral Relations:**

- boarding passes;
- bank statements proving the payment of the lump sums into the personal accounts of the participants;
- proof of payment of the participation fee (if applicable);
- accounting records showing the entire lump sum recorded under the financing contract.

**Note:** If the Promoters/Partners <u>do not</u> correctly apply the provisions of the Minister's of European Funds Order no. 348/2018 when calculating the amount of the lump sums provided or with regard to the justification of expenditure, the assessment of the application, or, respectively, the verification of expenditure shall be performed in compliance with the Government Decision no. 518/1995 as subsequently amended and supplemented and / or GD no. 714/2018 as subsequently amended and supplemented.

**3. For costs related to the organization of events:**

- list of participants, including signatures;
- the event agenda, invitations;
- photos from the event;
- invoice, proof of payment and rent/lease agreement for the events;
- invoice, proof of payment and agreement for stationery used during the events;
- invoice, proof of payment and the agreement for translation services;
- the file with promotional materials used for the event;
- invoice, proof of payment and the agreement for promotional materials;
- invoice and proof of payment for multiplication services;
- time sheet and payroll for experts /artists/ professionals in the cultural and creative sectors;

- invoice, proof of payment and the agreement for audio/video services;
- invoice and proof of payment for accommodation / food / transport for experts / participants at the event;
- related accounting records.

Depending on the details of the bilateral initiative, further supporting documents can be requested.

**II. Supporting documents requested to promoters/partners from the Donor States (public or private)**

**1. For travel costs and costs related to the organization of events:**

- a report by an independent and certified auditor, certifying that the claimed costs are incurred in accordance with the Regulations for the implementation of the EEA and Norway Grants, the national law and accounting practices of the project partner's country, shall be seen as sufficient proof of costs incurred. Donor States entities may also opt for a competent public officer to provide a report, certifying that the claimed costs are incurred in accordance with the Regulations for the implementation of the EEA and Norway Grants, the national law and accounting practices of the project partner's country, provided that the relevant national authorities have established the legal capacity of that competent public officer to audit that entity and that the independence of that officer, in particular regarding the preparation of the financial statements, can be ensured.

**2.** For travel costs calculated in accordance with the *Minister of European Funds Order no. 348/2018 on the application of lump sums,* actual proof of expenditure may be provided, as follows:

- boarding passes;
- bank statements proving the remittance of lump sum into the personal accounts of participants;
- proof of payment of the participation fee (if applicable);
- accounting records showing the entire lump sum recorded under the financing contract.

**Note:** The amount certified by the auditor for the costs incurred by promoters / partners from the donor state must be expressed in euro.

**III. The list of supporting documents**

The supporting documents shall be accompanied by the list of supporting documents sent in accordance with the following format:

Name of bilateral initiative:
Title of the bilateral initiative:
Financing contract number:

| Item no | Document number | Total plus VAT | Type of expense | Paid on ……..according to bank statement |
|---|---|---|---|---|
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| TOTAL | | | | |

Date:
Signature: