



## GUIDELINES FOR THE MANAGEMENT AND FINANCIAL REPORT OF HUMANITARIAN AID PROJECTS

### PREAMBLE

The present document, constituting an integral part of the Letter of Engagement, is intended as a concrete aid for the correct administrative-accounting management of bilateral humanitarian aid initiatives to be carried out with the help of non-profit organizations.

It should be noted that the procedures in question have been drawn up based on current legislation, which may be subject to changes or additions.

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## 1. FUNDING DISBURSEMENT

Funding is disbursed at the choice of the non-profit organization in charge of carrying out the humanitarian aid action (hereinafter referred to as “implementing entity”), by **advance installments**, according of the arrangement described in art. 4 of the Letter of Engagement, or according to the **state of the project’s progress**.

In the latter case, the AICS / AICS Foreign Office and the implementing entity will sign a special supplementary document to be annexed to the Letter of Engagement, which will describe in detail the methods of payments that will be made according to the state of the project’s progress, following the financial reports of activities.

In case of an advance payment request, the implementing entity must present a bank **guarantee** of an amount equal to 30% of the advance as indicated in art. 26, paragraph 4, of Law no. 125/2014 and subsequent amendments.

The implementing entity is required to open a **current account dedicated exclusively to the project** in the country of execution or in Italy. In the case of opening a dedicated current account in Italy, it is emphasized that the transfer of funds must in any case take place on a local current account specifically dedicated to the project, in order to allow the correct traceability of the transfers.

The justification of opening a specific bank account for the Project is to ensure that the amount of funding is intended and used exclusively for that specific Project. It is therefore not possible to transfer sums from the account to be allocated, even temporarily, to other projects, in order to avoid any delays or difficulties in reinstating the sums in question that could lead to delays or impediments to the proper execution of the project and complications in the work of accounting reconstruction.

## 2. PROCEDURES FOR CHOOSING THE CONTRACTOR

### 2.1 PURCHASE OF GOODS AND SERVICES

#### 2.1.1. Goods or services of less than 40,000.00 euros

**It is possible to use direct awarding for contracts with an amount lower than 40,000.00 (forty thousand/00) euros.**

##### **Summary of the procedure:**

- Send 1 (one) invitation letter;
- Receive price quotation;
- Certificate of fair value price (signed by the Project Manager);
- Private agreement or order letter;
- Certificate of verification of conformity<sup>1</sup>;
- Invoice or other original receipt with the payment clearance (i.e. “*visto si liquida*”) (signed by the Project Manager).

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<sup>1</sup> The appointment of those in charge (individual or committee) of the testing - or to check compliance - must be communicated in advance to the competent AICS / AICS Foreign Office.

### **2.1.2 Goods or services equal to or greater than 40,000.00 euros and less than 221,000.00 euros**

It is possible to use **the negotiated procedure without prior publication of the call for tenders for contracts of goods and services of an amount equal to or greater than 40,000.00 (forty thousand/00) euro and less than 221,000.00 (two hundred twenty-one thousand/00) euros.**

#### **Summary of the procedure:**

- Send at least 5 (five) invitation letters to suitable economic operators, qualified in the commodities sector, object of supply, or in the service sector to be entrusted;
- Receive quotations prices;
- Report certifying the choice of the most favorable quotation according to the criteria stated in the Invitation Letter;
- Certificate of fair value price (signed by the Project Manager);
- Private agreement;
- Certificate of verification of conformity<sup>2</sup>;
- Invoice or other original receipt with the payment clearance (i.e. "*visto si liquida*") (signed by the Project Manager).

### **2.1.3. Goods or services equal to or greater than 40,000.00 euros and less than 221,000.00 euros of extreme urgency**

Insofar as strictly necessary, for reasons of **extreme urgency** deriving from events unforeseeable by the OSC, the latter can invite **only 3 (three) economic operators**, if existing, for the assignment of contracts of goods or services equal to or greater than 40,000.00 euros and less than 221,000.00 euros.

The circumstances invoked to justify the use of the procedure referred to in this article must not be attributable in any case to the OSC.

#### **Summary of the procedure:**

- Send at least 3 (three) invitation letters to suitable economic operators, qualified in the commodities sector object of the supply or in the service sector to be entrusted;
- Receive quotation prices;
- Report certifying the choice of the most favorable quotation according to the criteria stated in the Invitation Letter;
- Certificate of fair value price (signed by the Project Manager)
- Private agreement;
- Certificate of verification of conformity;
- Invoice or other original receipt with the payment clearance (i.e. "*visto si liquida*") (signed by the Project Manager).

### **2.1.4 Goods or services greater than 40,000.00 euros and less than 221,000.00 euros of the highest urgency**

In circumstances of the **highest urgency**, that do not allow any delay, it is possible to use the **direct awarding procedure** for goods and services with an amount greater than 40,000.00 euros and less than 221,000.00 euros. It constitutes circumstance of the **highest urgency**, for the purposes of this article, also the occurrence of the events referred to in article 2, paragraph 1 of the law no. 225

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<sup>2</sup> See note no. 1.

dated 24 February 1992, (civil protection emergencies), or the reasonable expectation, pursuant to article 3 of the same law, of the imminent occurrence of these events, which requires the adoption of measures that cannot be postponed, and within the strictly necessary limits imposed by these measures. The circumstance of the **highest urgency** in such cases is considered persistent until the harmful or dangerous situations of the public or private safety deriving from the event are eliminated, and in any case for a period not exceeding fifteen days from the occurrence of the event or, if the case, within the period established by the declaration of the state of emergency referred to in article 5 of the same law no. 225 of 1992.

The circumstances invoked in order to justify the use of the procedure referred to in this article must not be attributable in any case to the OSC.

**Summary of the procedure:**

- Authorization of AICS competent office;
- Send 1 (one) letter of invitation to a suitable economic operator, qualified in the works sector<sup>3</sup>;
- Receive quotation prices;
- Certificate of fair value price (signed by the Project Manager);
- Private agreement;
- Certificate of verification of conformity;
- Invoice or other original receipt with the payment clearance (i.e. "*visto si liquida*") (signed by the Project Manager).

**2.1.5. Goods or services exceeding 221,000.00 euros**

**For goods and services contracts for an amount equal to or greater than 221,000.00 (two hundred twenty-one thousand/00) euro, the ordinary open procedure must be used:**

**Summary of the procedure:**

- Publication of call for tender;
- Receive offers;
- Report certifying the choice of the most favorable quotation according to the criteria stated in the call;
- Certificate of fair value price (signed by the Project Manager);
- Private agreement;
- Certificate of verification of conformity<sup>4</sup>;
- Invoice or other original receipt with the payment clearance (i.e. "*visto si liquida*") (signed by the Project Manager).

**2.2 IMMEDIATE SUPPLY**

The conditions for immediate supply occur in all cases where, for operational reasons, the purchase of goods and services takes place directly and with immediacy of the supply and, therefore, it is not possible to proceed according to piecework method for goods and services whose purchase cannot be postponed. In these cases, the commitment of the expense is ascertained at the same time in which the payment shall be made, and is preceded by a specific statement that this expense that

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<sup>3</sup> The choice of a direct assignment procedure for reasons of highest urgency can also be justified with a subsequent separate order, if the contextual justification is impossible or difficult for reasons not dependent on the OSC.

<sup>4</sup> See note no. 1.

**cannot be deferred.**

The goods and services that can be subject to immediate supply are purchases with immediate delivery and payment (simultaneousness verification of need, purchase, and payment).

"Immediate supplies" generally represent moderate costs. An expense of an amount not exceeding **5,000.00 (five thousand/00)** euros is considered to be of a modest amount. THIS PROCEDURE CONSTITUTES AN EXCEPTION, IT CANNOT BE THE RULE.

**Summary of the procedure:**

- Invoice, receipt, or other original receipt with the payment clearance (i.e. "*visto si liquida*") (signed by the OSC Project Manager);
- Not deferrable expenditure statement.

## **2.3 WORKS**

### **2.3.1 Works lower than 40,000.00 euros**

**It is possible to use direct assignment for contracts for works of an amount lower than 40,000.00 (forty thousand / 00) euro.**

**Summary of the procedure:**

- Send 1 (one) letter of invitation to a suitable economic operator, qualified in the works sector;
- Receive quotation prices;
- Certificate of fair value price (signed by the Project Manager);
- Private agreement;
- Testing<sup>5</sup>;
- Invoice or other original receipt with the payment clearance (i.e. "*visto si liquida*") (signed by the Project Manager).

### **2.3.2. Works greater than 40,000.00 euros and lower than 1,000,000.00 euros**

**It is possible to use the negotiated procedure without prior publication of the call for tenders for works contracts of an amount equal to or greater than 40,000.00 (forty thousand/00) euro and lower than 1,000,000.00 (one million/00) euros.**

**Summary of the procedure:**

- Send at least 5 (five) invitation letters to suitable economic operators, qualified in the works sector;
- Receive quotation prices;
- Report certifying the choice of the most favorable quotation according to the criteria stated in the Invitation Letter;
- Certificate of fair value price (signed by the Project Manager);
- Private agreement;
- Testing<sup>6</sup>;
- Invoice or other original receipt with the payment clearance (i.e. "*visto si liquida*") (signed by

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<sup>5</sup> See note no. 1.

<sup>6</sup> See note no.1

the Project Manager).

### **2.3.3. Works greater than 40,000.00 euros and lower than 1,000,000.00 euros of extreme urgency**

Insofar as strictly necessary, for reasons of **extreme urgency** deriving from events unforeseeable by the OSC, the latter can invite only **3 (three) economic operators**, if existing, for the assignment of works that are greater than 40,000.00 euros and less than 1,000.000.00 euros.

The invoked circumstances for justifying the use of the extremely urgent procedure must not be attributable in any case to the OSC.

#### **Summary of the procedure:**

- Send at least 3 (three) invitation letters to suitable economic operators, qualified in the works sector;
- Receive quotation prices;
- Report certifying the choice of the most favorable quotation according to the criteria stated in the Invitation Letter;
- Certificate of fair value price (signed by the Project Manager);
- Private agreement;
- Testing<sup>7</sup>;
- Invoice or other original receipt with the payment clearance (i.e. "*visto si liquida*") (signed by the Project Manager).

### **2.3.4. Works greater than 40,000.00 euros and less than 1,000,000.00 euros of the highest urgency**

In circumstances of the **highest urgency** that do not allow any delay, it is possible to use the **direct awarding procedure** for works that are greater than 40,000.00 euros and less than 1,000,000.00 euros. It constitutes circumstance of the **highest urgency**, for the purposes of this article, also the occurrence of the events referred to in article 2, paragraph 1 of the law of 24 February 1992 no. 225 (civil protection emergencies), or the reasonable expectation, pursuant to article 3 of the same law, of the imminent occurrence of these events, which requires the adoption of measures that cannot be postponed, and within the strictly necessary limits imposed by these measures. The circumstance of the **highest urgency** in such cases is considered persistent until the harmful or dangerous situations of the public or private safety deriving from the event are eliminated, and in any case for a period not exceeding fifteen days from the occurrence of the event or, if the case, within the term established by the declaration of the state of emergency referred to in article 5 of the same law no. 225 of 1992.

The invoked circumstances for justifying the use of the extremely urgent procedure must not be attributable in any case to the OSC.

#### **Summary of the procedure:**

- Authorization of AICS competent office;
- Send 1 (one) letter of invitation to a suitable economic operator, qualified in the works sector<sup>8</sup>;

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<sup>7</sup> See note no.1

<sup>8</sup> The choice of a direct commitment procedure for reasons of utmost urgency can also be justified with a subsequent separate

- Receive quotation prices;
- Certificate of fair value price (signed by the Project Manager);
- Private agreement;
- Testing<sup>9</sup>;
- Invoice or other original receipt with the payment clearance (i.e. “*visto si liquida*”) (signed by the Project Manager).

It should be noted that a tender that does not fall within the scope of the aforementioned selected procedures application, **cannot be split artificially to circumvent the procurement thresholds.**

Furthermore, the choice of the method for calculating the contract-estimated value cannot be effectuated to circumvent the procurement thresholds. The estimated value of the contract is quantified at the time of the call for tenders or, in cases where there is no call for tenders, at the time when the contract assignment procedure starts.

**Mixed contracts**, i.e. two or more types of services (works and supplies; works and services; works, services, and supplies; services and supplies) are awarded in accordance with the provisions applicable to the type of contract characterizing the main object of the contract in question. In the case of mixed contracts comprising partly of services and supplies, the main object is determined based on the highest estimated value among those of the respective services or supplies. The economic operator who participates in the procedure for awarding a mixed contract must possess the qualification and capacity requirements prescribed by this code for each provision of works, services, supplies provided for in the contract.

### **2.3.5. Works equal to or exceeding 1,000,000.00 euros**

**For works contracts regarding an amount equal to or exceeding 1,000,000.00 (one million/00), the ordinary open procedure shall be used.**

#### **Summary of the procedure:**

- Publication of a call for tender;
- Receive offers;
- Report certifying the choice of the most favorable quotation according to the criteria stated in the call;
- Certificate of fair value price (signed by the Project Manager);
- Private agreement;
- Testing<sup>10</sup>;
- Invoice or other original receipt with the payment clearance (i.e. “*visto si liquida*”) (signed by the Project Manager).

## **3. ELIGIBLE EXPENSES**

**The expenses incurred in the context of humanitarian aid are eligible if they are:**

- **relevant** and attributable to the project activities;
- incurred in the time period between the signature of the Letter of Engagement and the project

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provision, if the contextual justification is impossible or difficult for reasons not dependent on the OSC.

<sup>9</sup> See note no. 1.

<sup>10</sup> See note no. 1.

closing date indicated in the Letter itself or in subsequent documents of temporal extension; unique exception: the cost of any bank guarantee (which is considered eligible even if preceding the stipulation of the Letter of Engagement);

- unequivocally **attributable to the project activities**;
- provided for in the approved **financial plan**;
- held within the **limits** established by the Letter of Engagement signed for the execution of the project and related annexes;
- **proportional in relation to** the normal reference parameters of the sector and of the local / geographic context;
- **actually incurred**, i.e. proven by invoices, receipts, or accounting documents with equivalent probative force<sup>11</sup>, of which it is possible to ascertain the total payment executed and the registration in the accounting records when required by law;
- **recorded in the accounts**, i.e. recorded in an accounting system and have given rise to accounting records in compliance with the regulatory provisions, the accounting principles, and with any further specific requirements on the matter according to the current legislation;
- **compliant** with EU and national provisions, taking into account local regulations.

The eligible **administrative costs** are the expenses incurred by the implementing entity's national headquarters, after the stipulation of the Letter of Engagement for the project management, including related ongoing expenses. The financial charge relating to administrative costs must not exceed **7% (seven percent)** of the total costs actually incurred for the project and approved at the time of the financial report, net of the expenses relating to the guarantee.

In cases where **the local situation is characterized by risky conditions** duly certified by the competent Diplomatic Mission, such requiring the adoption of **particular security measures**, the relevant costs will be recognized, proven by expense supporting documents within the limit of **8% (eight percent)** of the total costs actually incurred for the project and approved in the financial report, net of the costs incurred for guarantee policies.

The accountable expenses are **net of VAT** (Value added tax or equivalent tax in force in the *partner* country), if the implementing entity is exempt from it or is entitled to its refund.

In cases where VAT (or equivalent tax) is not recoverable, it should be included in the indication of the incurred expenses and in the reports. For the purposes of assessing the eligibility of VAT, supporting documentation shall be provided, also in the form of a self-declaration as replacement of attested affidavit inclusive of the necessary information.

The following **expenses are not eligible**:

- expenses for the purchase of goods or vehicles **carried out outside the beneficiary countries**,

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<sup>11</sup> "Accounting document with equivalent probative force" means any document proving that the accounting records faithfully reflect the reality, in accordance with current legislation on tax and accounting matters. In the case of inability to acquire a valid tax document, the implementing entity may submit self-produced supporting documents for reimbursement, provided that the traceability of the actual expense is proved. This documentation must be accompanied by a report describing the impossibility of acquiring a valid supporting document of expenditure, based on current legislation or socio-economic context of the beneficiary country. Furthermore, in the event that the supplier does not have the means or capabilities to issue a receipt for services or transferred goods, the implementing entity can, in exceptional circumstances, work with a receipts booklet with summary data to be filled in and assist the supplier when necessary to fill in the receipt. The receipt must include the necessary elements such as the header of the supplier and must be addressed to the implementing entity, cf. art. 8 of the DM 03/03/1990, n. 362, in conjunction with art. 1 of the D.I. 1002/2500 of 15 December 2015 (AICS accounting Regulation).



with the exception of those for which the impossibility of purchasing within the country at an unchanged quality and competitive prices has been demonstrated with a reasoned statement;

- expenses for the **purchase of equipment strictly personal** and non-transferable to beneficiaries;
- **taxi costs** in Italy;
- **finances** (even if related to the project vehicles), financial penalties, penalties, and expenses for legal disputes;
- **VAT** or other equivalent contribution, if **refundable**;
- **entertainment expenses** and personal expenses incurred in Italy or in the *partner* country by the project operators (for example: dry cleaners, comfort items related to their stay in the beneficiary country, etc.);
- expenses relating to **not-budgeted categories in the approved financial plan and / or not consistent with the project**;
- expenses made **outside the period** foreseen by the Agreement for the execution of the initiative;
- expenses **not supported by documentation compliant with tax legislation**;
- expenses for which the payment was made **in cash**, with the exception of the assumptions expressly permitted by current legislation and local regulations, in the light of the context of reference and in the presence of a reasoned statement issued by the implementing entity.

In the case of a fruitful current account dedicated to the project, the **interests accrued** on the account will be deducted from the final balance.

#### 4. EXPATRIATED PERSONNEL

Hiring expatriate personnel is authorized by AICS / AICS Foreign office **only for projects purposes** and **only in the event that human resources and professional skills are not available within the country of implementation** and it is subject to the evolution of the contingent country **security** framework and current security procedures.

If the expatriate personnel carries out activities also in the context of other projects, this must be expressly declared by the implementing entity, which must only charge to the project the portion of the expected compensation, provided that AICS / AICS Foreign office deems it compatible with the normal functioning of the project. In regard of the use of expatriate personnel by the implementing entity, the latter shall include, in attachment to the project proposal, detailed ToR (Terms of Reference) relating to the consultancy provided for in the project document.

Before the signature of the Letter of Engagement, the implementing entity undertakes to submit:

- The **Certificate of Exclusivity** signed by the legal representative of the implementing entity, which shows the exclusivity of the professional relationship of the expatriate staff to operate on the specific project for the time indicated in the project document, or the declaration by the implementing entity relevant to the participation of expatriate staff only for a portion in the project;
- The **CV** relevant to the employment relationship indicated in the project document. AICS / AICS Foreign office checks the compatibility of the submitted CV with the **Terms of Reference** relating to the employment in question<sup>12</sup>.

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<sup>12</sup> Submitting the CV is necessary in order to verify the correspondence of the professional qualifications and experiences.

The expatriate personnel employed within the projects must formally **communicate** to the competent Diplomatic Mission and to AICS Foreign office their **arrivals to and departures from the country**.

Any **substitution** of an expatriate staff must be agreed with the AICS / AICS Foreign office. The implementing entity shall propose a new CV and a new certificate of exclusivity related to the succeeding candidate.

The **maximum compensation foreseen** for the remuneration of **short-term qualified expatriate personnel** (up to 90 days / year) is 400 euros per working day (inclusive of living expenses). For **local short-term qualified staff**, the maximum compensation is € 300 per 1 working day (including board and lodging expenses).

Remuneration for **local staff** must comply with the laws and average remuneration parameters of the country in which they operate.

## 5. EXCHANGE RATE

All expenses made in currencies other than the EUR (Euro) must be reported in EUR at the **Inforeuro** rate of the month in which they were incurred, published on the following website:

[http://ec.europa.eu/budget/contracts\\_grants/info\\_contracts/inforeuro/inforeuro\\_en.cfm](http://ec.europa.eu/budget/contracts_grants/info_contracts/inforeuro/inforeuro_en.cfm).

## 6. MONITORING REPORTS

The preparation of timely and accurate periodic reports is essential to ensure that the available funds are spent effectively, efficiently, and transparently. In addition, the acquisition of objective reports, which highlight the strengths and weaknesses of the action, is of fundamental importance for learning from experiences and improving future humanitarian planning.

To evaluate the implementing entity's work, the personnel of AICS and of AICS Foreign office could carry out on-site monitoring and evaluation visits, in order to prepare internal reports for the organization. These visits shall include surveys on the financial, operational, and procedural aspects of the project.

Monitoring and evaluation will be conducted in a spirit of collaboration with the entity, expecting as well the consultation of the beneficiaries.

As stated in Art. 6 of the Letter of Engagement, throughout the implementation of the project the implementing entity must present to the AICS / AICS Foreign office, the following: (i) an intermediate project progress report and (ii) a final report. Both reports must be accompanied by the financial statement containing the incurred amount of expenses for the Project. The reports must be drawn up in the English language using the standard format. The reports should allow a clear comparison of the progress made with respect to the expected results of the approved project and accurately describe how the preliminary activities were actually developed in the field.

- **Activities:** With respect to the activities, the description must refer to the type and quantity of the activities actually carried out - measured with specific achievement indicators - specifying places

of execution, involved *partners*, chronology, number and type of involved beneficiaries as well as any delay and any activity canceled, additional, or carried out differently than foreseen.

- **Results and Indicators:** It is also essential to point out which results have actually been achieved, measuring them adequately with specific indicators, both in the execution phase - if possible - and at the end of the project. Product, result, and impact indicators are extremely useful to allow an objective assessment of the actual achievement of results, allowing a concrete measurement of the project response capacity with respect to the identified problems and the needs of the beneficiary population. It is therefore essential that in the project proposal these needs be appropriately defined through context indicators (*baseline*) that give a clear image of the problems on which it is intended to operate. In case the definition of the indicator or the *baseline* value or the *target* to reach is found inadequate or non-measurable, it is possible to modify it without requesting a variation. Changes in the indicators must not affect the result, which must remain unchanged. The modified indicators and the reasons for the modifications shall be properly highlighted and clarified.

The *focus* on impacts allows a results-oriented management, foreseen also in the context of aid effectiveness. This means that, especially at the end of the project, it is essential to verify not only "what" has been achieved, but also above all, what "benefits" has the intervention produced on the *target* population.

The **reports** must be prepared according to the attached forms to the *Call for Proposals* / Letter of invitation and must comply with the criteria established by AICS. They must include the description of: carried-out activities, staff employed for management, provided services, services entrusted to third parties, and percentage of work done in relation to the incurred costs. In addition to the recapitulation and analysis of financial and administrative data, the report must include the implementation level and activities evaluation of the reference period, the developments with respect to the expected results, the current effects on direct and indirect beneficiaries - with specific reference to the breakdown of data by gender, age or vulnerability (persons with disabilities and minorities) - as well as the current visibility and appreciation of the effects produced by the project. The general progress report of the activities must be submitted in the form of a chronogram, comparable to the one attached to the approved project.

The **intermediate report** must be delivered to the AICS / AICS Foreign office, within the deadline indicated in the Letter of Engagement, article 6, paragraph 2.

The **final report** with the complete financial report must be delivered to the AICS / AICS Foreign office, which prepares, within the deadlines set by the Letter of Engagement, a certifying minutes allowing the final payment to the OSC.

The above documentation must be delivered in hard copy, properly stamped and signed, together with soft copy.

The implementing entity must also submit a report in the **event of extraordinary conditions** (e.g. temporary interruption of activities due to force majeure).

All reports must be drawn up in the English language. The documentation proving the incurred expenses in the reference period must be enclosed to reports and related financial statements, with

specific attention to:

- (i) invoices indicating the project / initiative, AID ..., name of the non-profit organization, AICS - Italian Agency for Development Cooperation / AICS - Italian Agency for Development Cooperation Office of ...;
- (ii) exchange receipts or the corresponding bank documents, indicating the applied exchange rate with regard to expenses incurred in a currency other than that of the funding;
- (iii) any other document required by AICS / AICS Foreign office.

## 7. FINANCIAL REPORTS

The project report must be submitted according to the timing indicated in art. 6 of the Letter of Engagement and must include the following:

- The name and code of the project;
- The summary documentation of the expenses actually incurred in the reference period (title page, financial plan, chronological first note and itemized list of costs by *budget* line);
- Banking documentation (bank statements, movements made during the period, all foreign exchange *bordereaux*);
- Staff contracts and related pay slips, F-24 copy (or equivalent tax payment receipts for countries other than Italy), boarding passes and insurance;
- Contracts relating to the purchase of goods, services, and works;
- The translation into English of all the expense justifying documents essential elements (entity/organization issuing the document, date and object of the expense, any "paid" stamp proving the payment, amount, identification of the document);
- Variation requests and related authorizations;
- For the following types of expenditure, a self-certification stating that they were incurred exclusively for service reasons strictly related to the project:
  - o taxis used in the *partner* country;
  - o parking of project vehicles;
  - o purchase of mobile phones and related consumption;
  - o boarding expenses;
  - o food purchase.

Expenditure supporting documents must be:

- in **original**, translated into English with the cover page correctly completed (title of the project, description of expenditure, amount, currency used with related exchange rate);
- corresponding to the items of expenditure provided for in the project's **financial plan**. All invoice documentation must be numbered in a progressive order (the same number must be reported on the first complete note);
- **addressed** to the implementing entity, to another organization linked to it by a Temporary Purpose Association Agreement (ATS), or to non-profit operating *partner* clearly identified in the project document.

The periodic reporting must be accompanied by the intermediate and final reports.