REPUBLIC OF ESTONIA
STATE SHARED SERVICE CENTRE

Co-funded by
the European Union

Eligibility of costs. Reporting

10.01.2024

General principles

- The verification will be done in the eMS, where all financial documents shall be uploaded within 30 calendar days after the reporting period .
- Reports will be checked by controller within 60 calendar days from the date of receiving the report.
- In case of question from controller beneficiaries have 5 working days for answering their questions.

General principles

- Communication between beneficiaries and controller goes via eMS.
- If during the clarification there is a need to change the report, controller revert the report to beneficiaries via eMS. After making changes beneficiaries have to submit the report again.
- Expenditure verification report will be sent to the beneficiary via eMS.

General checks

- All declared costs are real, accurately recorded, necessary for the project implementation and included in the budget of the project.
- Paid before the submission of the report, but no later than 31 December 2023.
- Supported by relevant documents.
- In line with the principles of efficiency, economy, effectiveness

Checking of staff costs

Employees can be employed:

- full-time;
- part-time with a fixed percentage of time dedicated to the project per month

Checking of staff costs

The following documentation must be provided:

- Employment contract and all amendments specifying the project tasks with reference to the project and programme.
- In case of fixed % - document setting out the tasks and the % of time to be worked for the project.
- Payslips documenting the gross employment costs.
- Proof of payment of the gross employment costs.

Checking of Travel & Accommodation

The following documentation must be provided:

- Agenda or similar document/explanation of the meeting/seminar/conference;
- Paid invoices (e.g. hotel bills, travel tickets);
- Daily allowance claims;
- Proof of payment;
- Travel reports, route sheets, and other documents as required by national legislation.

Checking of **Equipment costs**

The following documentation must be provided:

- Invoice providing all relevant information in line with the applicable accountancy rules;
- Contract, if exists
- Documentation of procurement procedures comparable offers, if applicable.
- Proof of payment.
- Photo of the equipment.

Cheking of external expertise and service

- A contract laying down the services to be provided with a clear reference to the project.
- Act of delivery and receipt.
- An invoice providing all relevant information in line with the applicable accountancy rules.
- Outputs of the work of external experts or service deliverables;
- Proof of payment;
- Photo of the object in case of promotional gifts.

Checking of **Investment costs**

- Contract laying down the works/infrastructure, with clear reference to the project and the Programme.
- Invoice providing all relevant information in line with the applicable accountancy rules.
- Documentation of procurement procedures or comparable offers, if applicable.
- Proof of payment.
- Act of delivery and receipt.

Office and administration :

- Flat-rate up to 7% of elegible direct costs
- Not require any documentation from the project partners (i.e. invoices, payment proofs)

Additional documents to be provided:

- Printout from the accounting system.
- Photos of organised events (visibility).
- Communication and visibility materials produced during the project implementation, photos of brochures, leaflets, billboards, posters, display panels, informational plates, commemorative plaques.

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Thank you! Questions?